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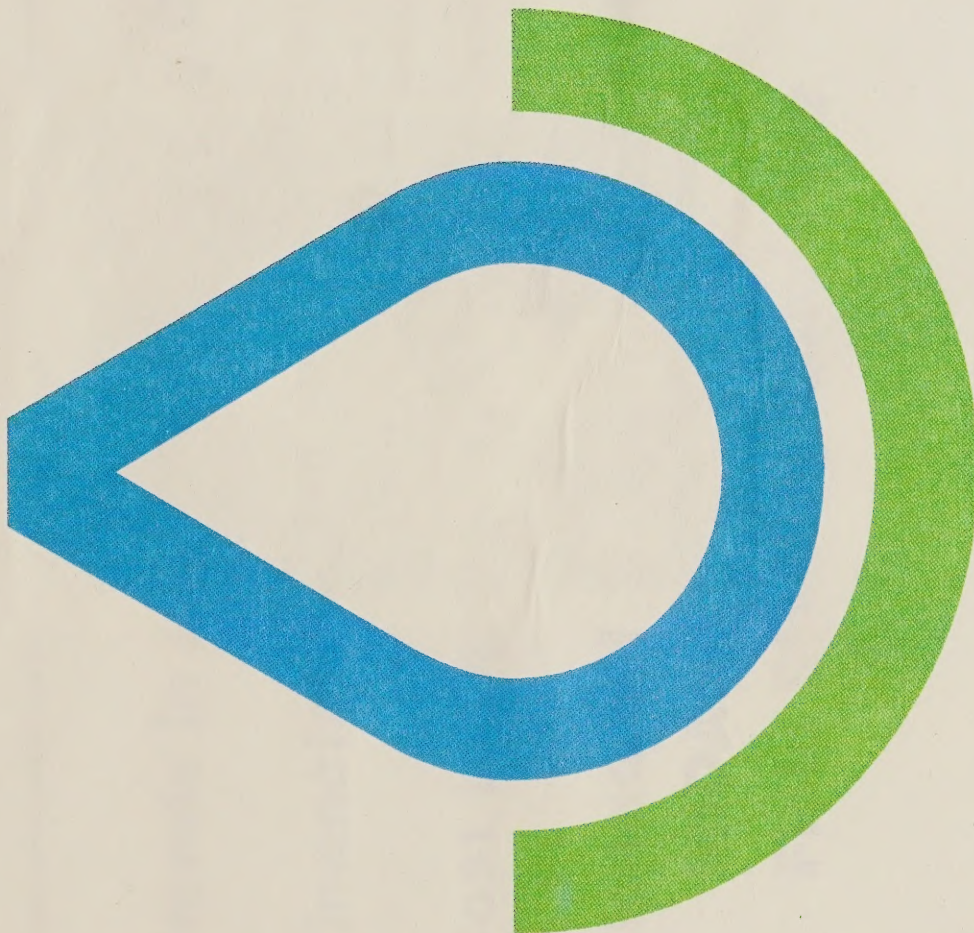
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Soil Conservation Service

Financial Condition Report

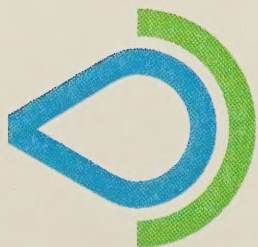


January, 1993

**United States
Department of
Agriculture**



National Agricultural Library

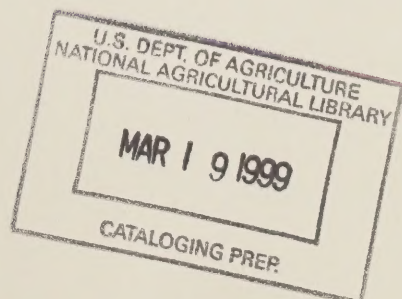


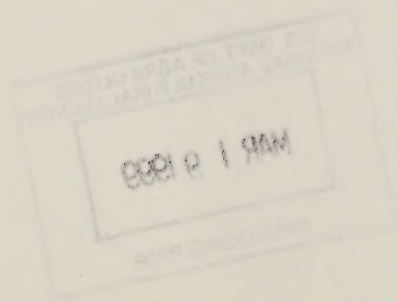
Soil Conservation Service

Financial Condition Report

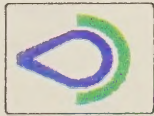
January, 1993

- 1) Trends in Agency Operating Cost**
- 2) Financial Condition of SCS**
- 3) Cost to Operate in 1992**
- 4) Financial Management System**
 - **MIDAS**
 - **Field Staffing Efficiency**

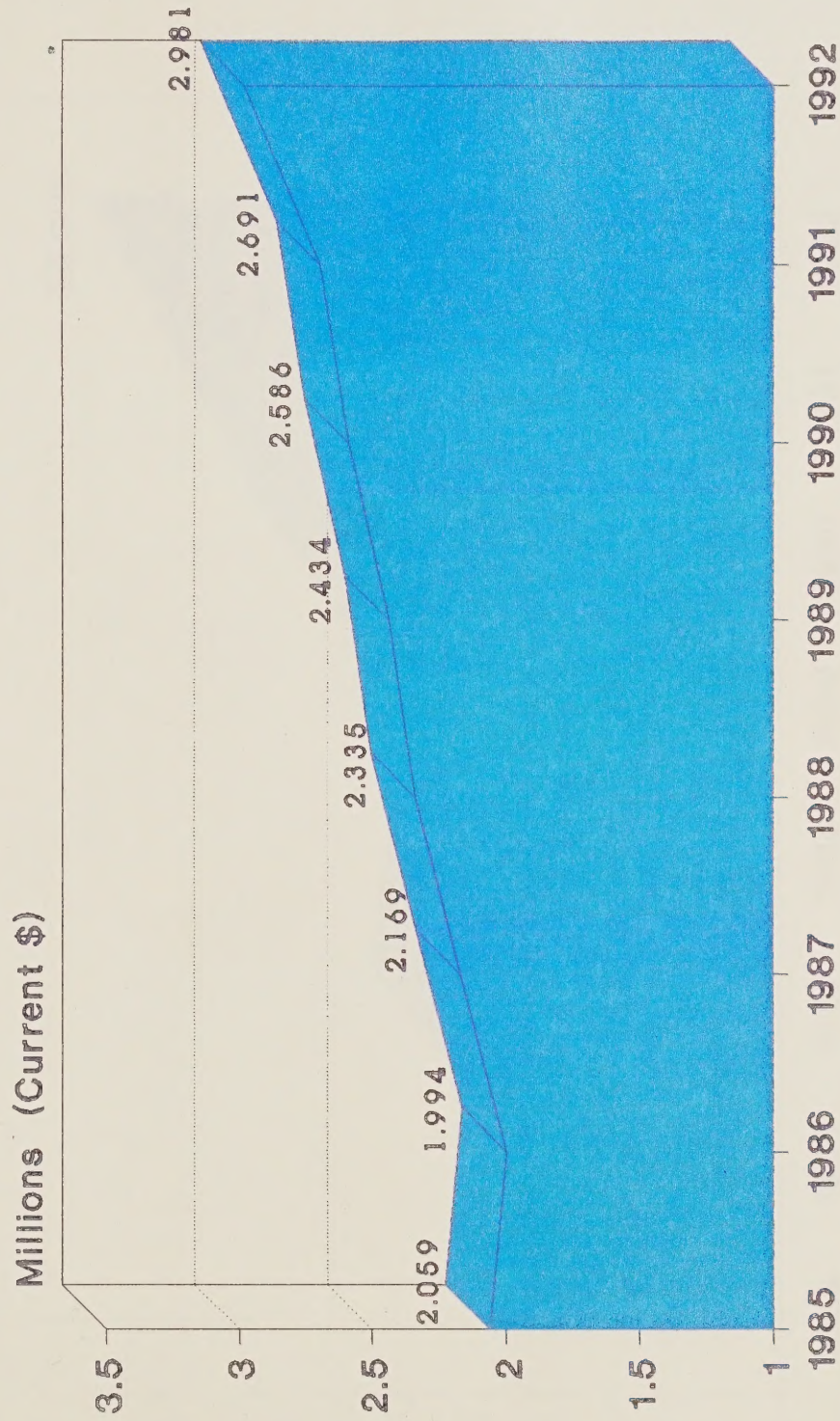




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COST PER WORK DAY TO OPERATE SCS

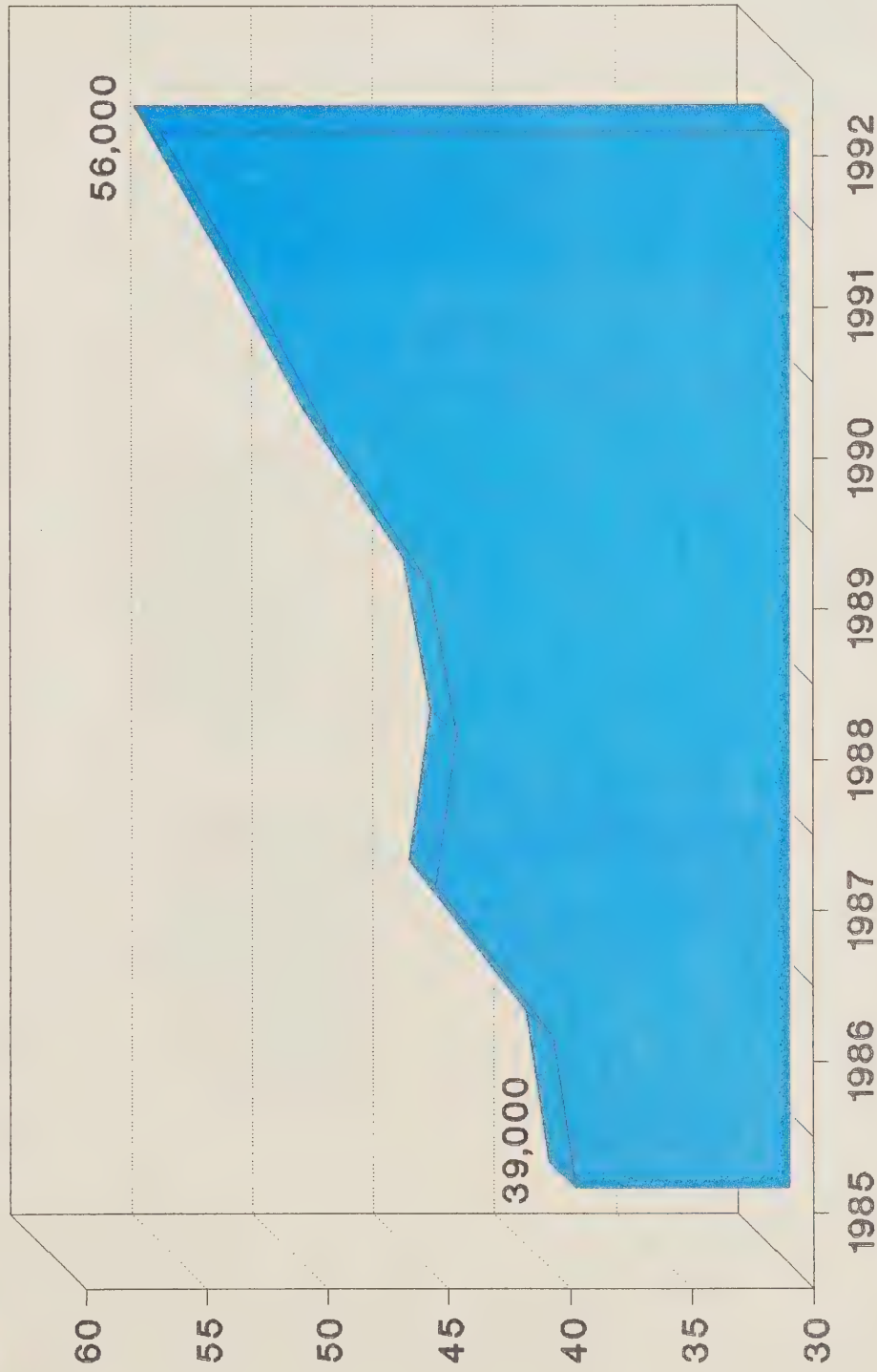


(IT COST \$3 MILLION FROM TECHNICAL ASSISTANCE FUNDING EACH WORK DAY TO OPERATE SCS.)

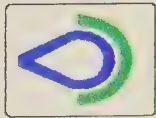


ANNUAL COST PER SCS WORKER

Thousands (Current \$)



(THE ANNUAL COST TO EMPLOY AND SUPPORT THE AVERAGE SCS WORKER HAS INCREASED BY 44% SINCE 1985.)



ANNUAL COST PER WORKER BY PROGRAM 1985 Compared to 1992 (Current \$)

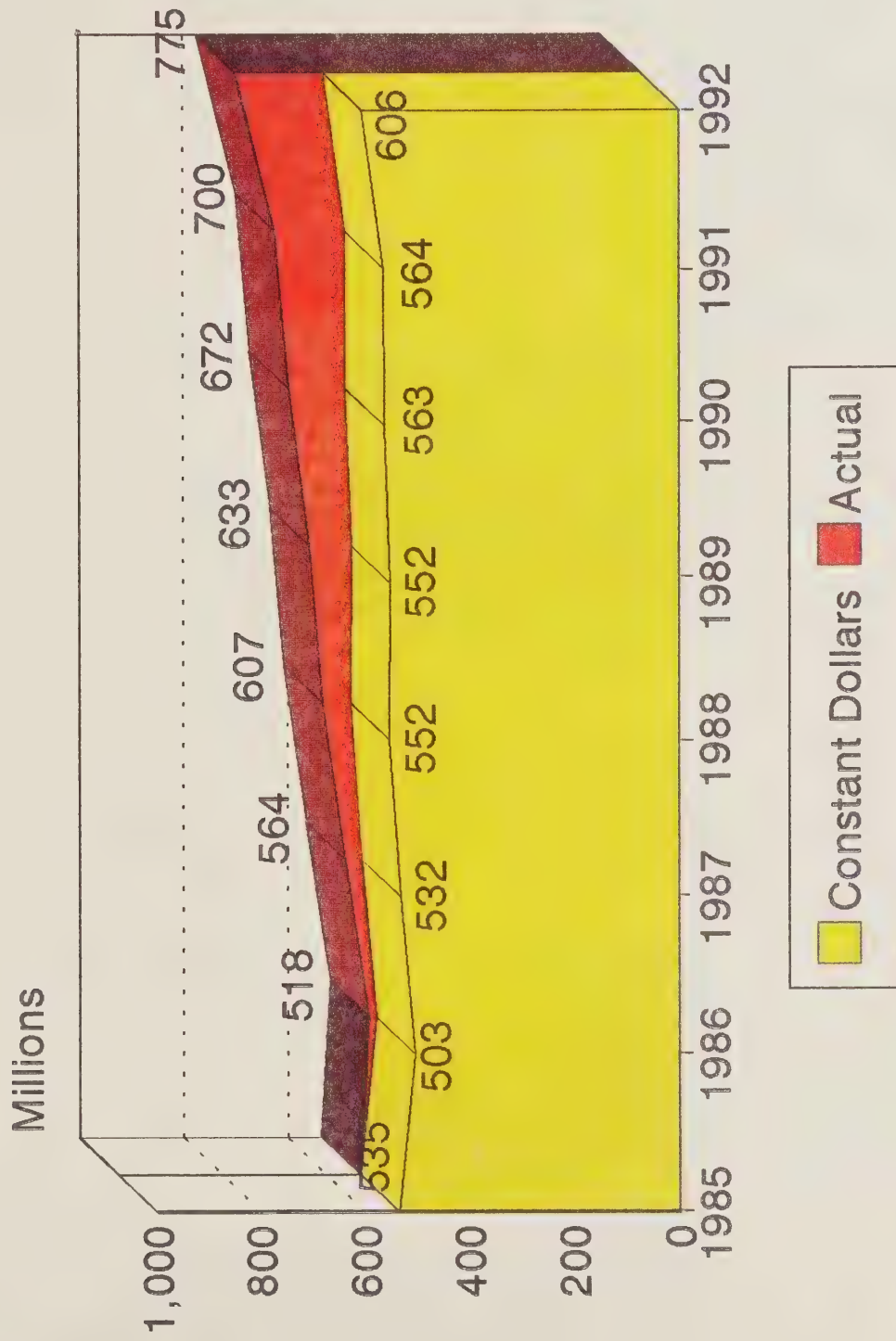


(ANNUAL COST OF EACH EMPLOYEE VARIES WIDELY AMONG SCS PROGRAMS.)



TOTAL TA FUNDS UTILIZED

FY 1985 - FY 1992

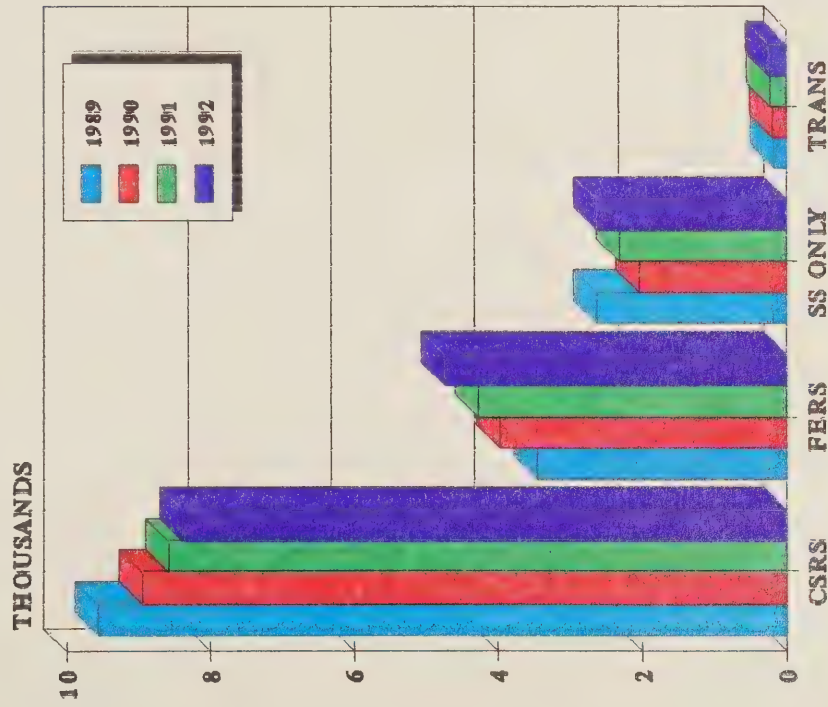


Includes WF-16

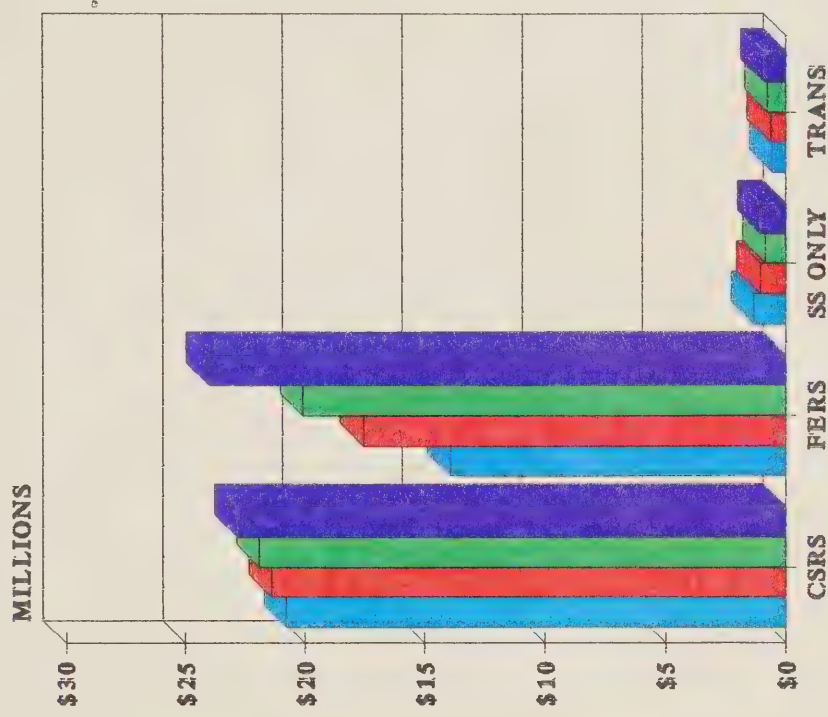
(IT NOW TAKES \$775 MILLION TO BUY THE SAME TA PURCHASED IN 1985 FOR \$606 MILLION.)

SCS RETIREMENT SYSTEM TREND

PERSONNEL BY SYSTEM



COSTS BY SYSTEM



(A YOUNGER WORKFORCE WILL COST MORE TO SUPPORT.)



UNFUNDED OPERATING COST INCREASES 1985 Compared to 1992 (Current \$)



(TYPICAL OPERATING COSTS THAT SCS MUST ABSORB WITH LEVEL FUNDING.)



SCS DIRECT STAFF YEAR TREND

Includes WF-16

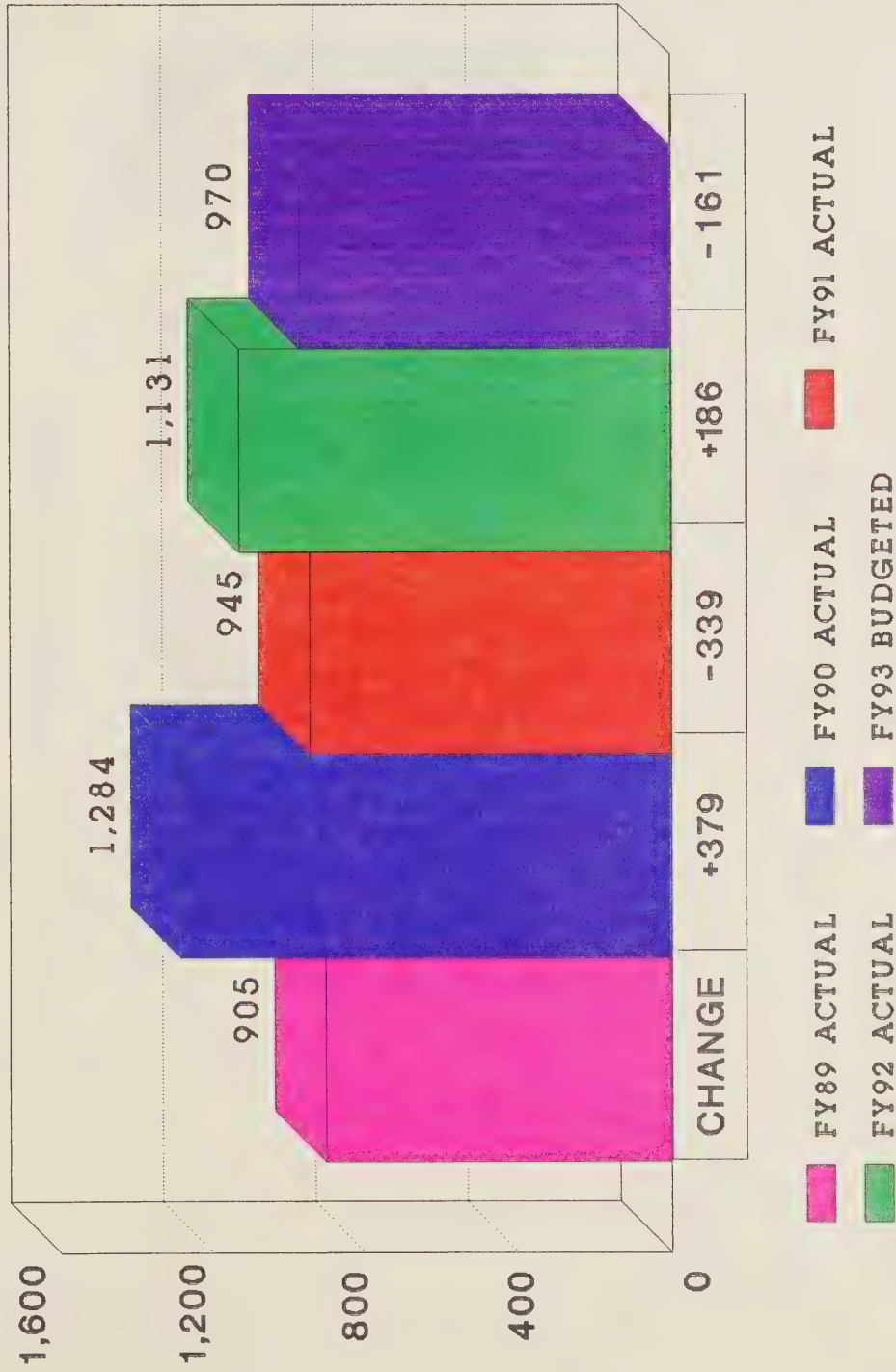


(CURRENT OPERATING BUDGETS INTEND STAFF INCREASES TO BE PAID FROM INCREASED APPROPRIATE FUNDS WHICH ARE NOT AVAILABLE.)



SCS REIMBURSABLE STAFF YEAR TREND

Includes WF-16

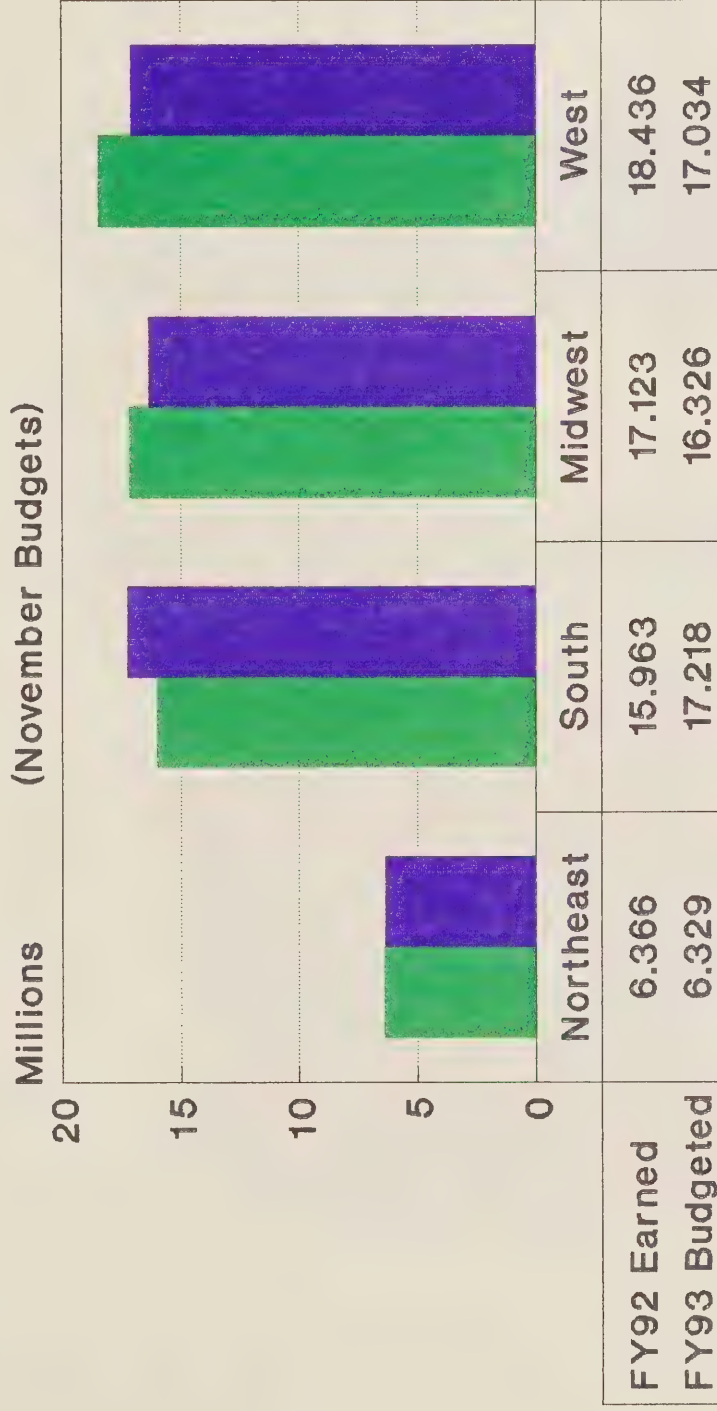




(FUNDING SOURCES TO CONTINUE EXISTING EMPLOYMENT LEVELS ARE DIMINISHED IN FY 1993.)



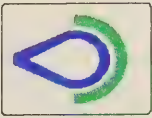
SCS TA REIMBURSABLES

By Asst. Chief Area



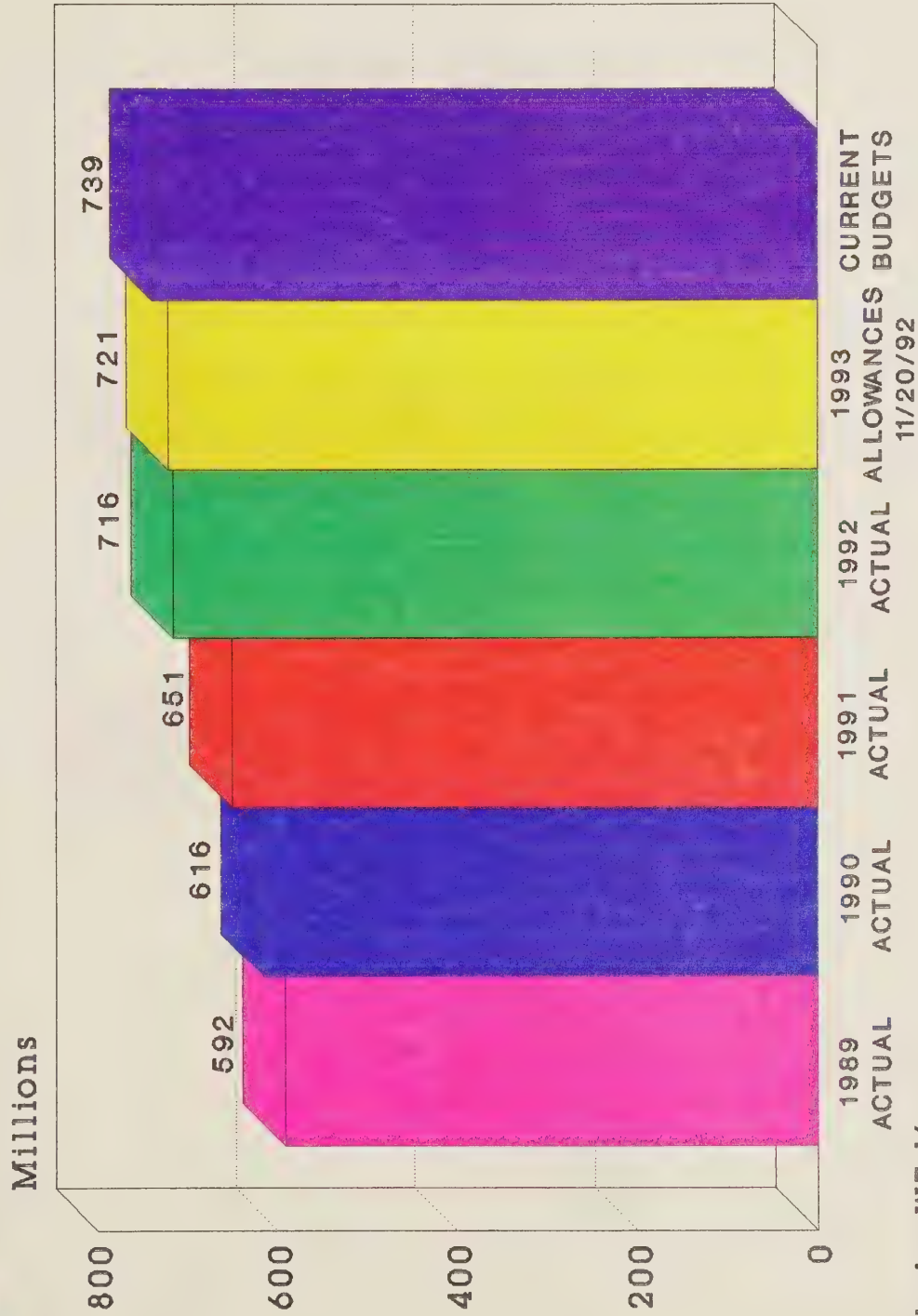
 FY92 Earned  FY93 Budgeted

(ONLY THE SOUTH AREA SHOWS A PLANNED INCREASE IN REIMBURSABLE FUNDING.)



SCS DIRECT TA FUNDS OBLIGATED/ALLOTTED

Current Operating Deficit = \$18 Million

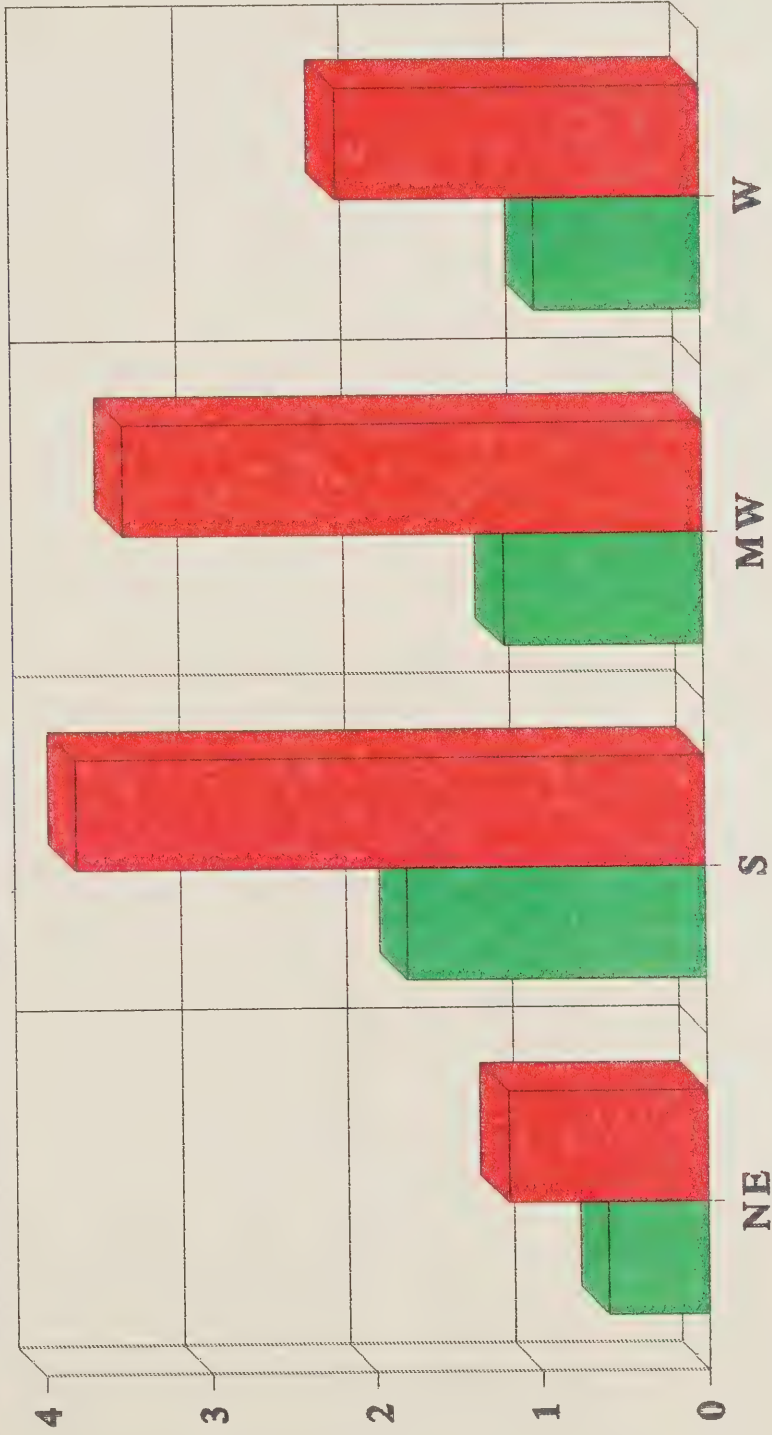


(CURRENT BUDGETS EXCEED ALLOWANCES BY \$18 MILLION.)



SCS VEHICLE FLEET = 10,700

THOUSANDS OF VEHICLES



GSA ELIGIBLE **NUMBER IN FLEET**

4,600 ELIGIBLE (42%) AT \$50.6 MILLION

(SCS IS APPROPRIATED MONEY ANNUALLY TO MAINTAIN ITS VEHICLE FLEET BY GSA STANDARDS. WE BUY STAFF INSTEAD.)



SOIL CONSERVATION SERVICE

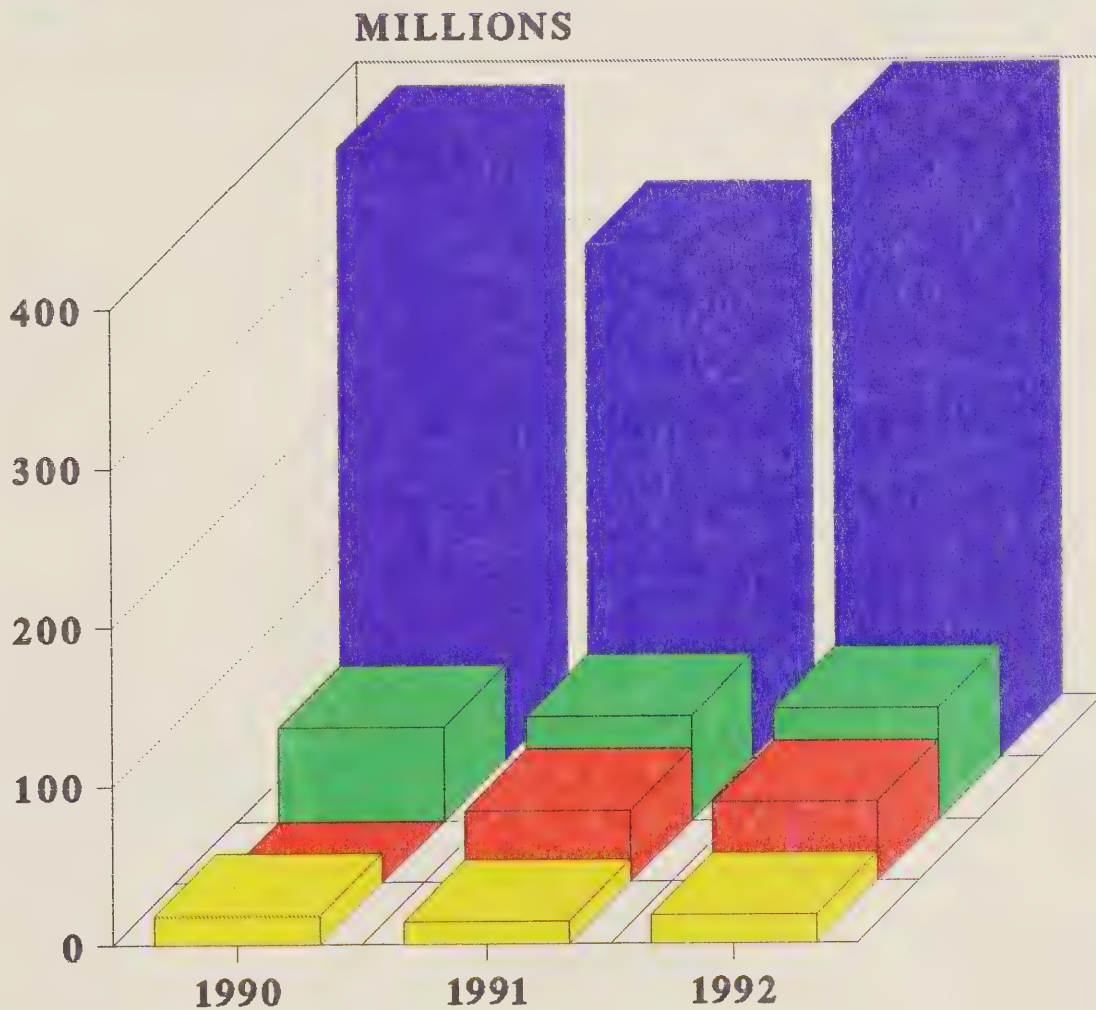
OUR LONG TERM INTEREST IS BEST
SERVED WHEN WE CAN SHOW THE
PUBLIC IT GOT ITS MONEY'S WORTH
FROM THE OUTCOME OF OUR PROGRAMS.

(THE OPERATIVE WORD IS "OUTCOMES" OF INTEGRATED SCS PROGRAMS; NOT "OUTPUTS" OF INDIVIDUAL SCS PROGRAMS.)

Notes



SCS LIABILITIES & EQUITY 3-YEAR TREND



OTHER LIAB

A/P

UNFUNDED LEAVE

EQUITY

(SCS FINANCIAL SYSTEMS MAINTAIN A STRONG OWNERS EQUITY POSITION FOR MANAGEMENT.)



**CURRENT POSITION
SCS LIABILITIES & EQUITY
AS SEPTEMBER 30, 1992
\$535 MILLION**

**EQUITY (74.5%)
\$397,546**



**OTHER LIABILITIES
\$18,022 (3.3%)**

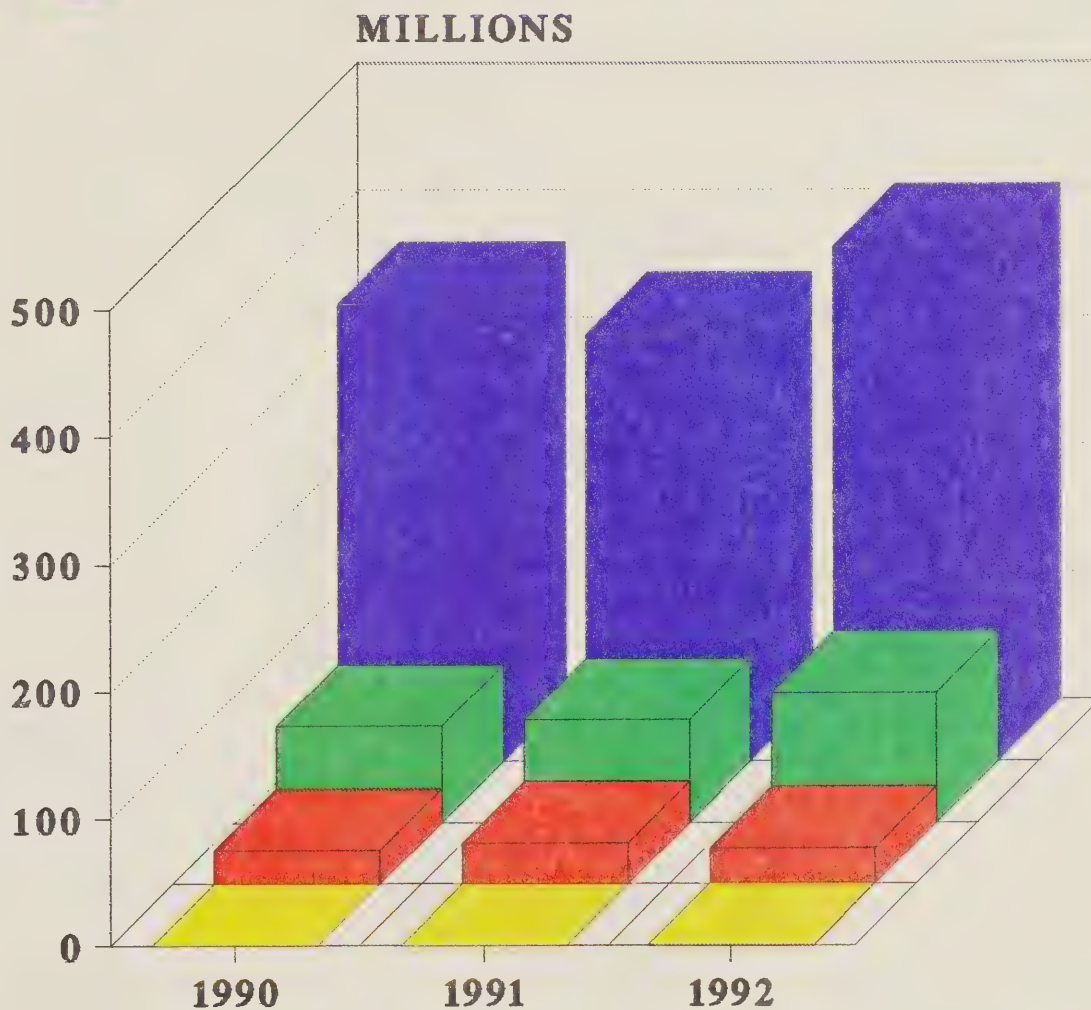
**A/P
\$70,016 (13.0%)**

**UNFUNDED LEAVE LIAB
\$49,786 (9.2%)**

(OWNERS EQUITY APPROACHES 75% OF VALUATION IN 1992.)



SCS ASSET VALUATION 3-YEAR TREND



OTHER ASSETS



A/R



PROPERTY

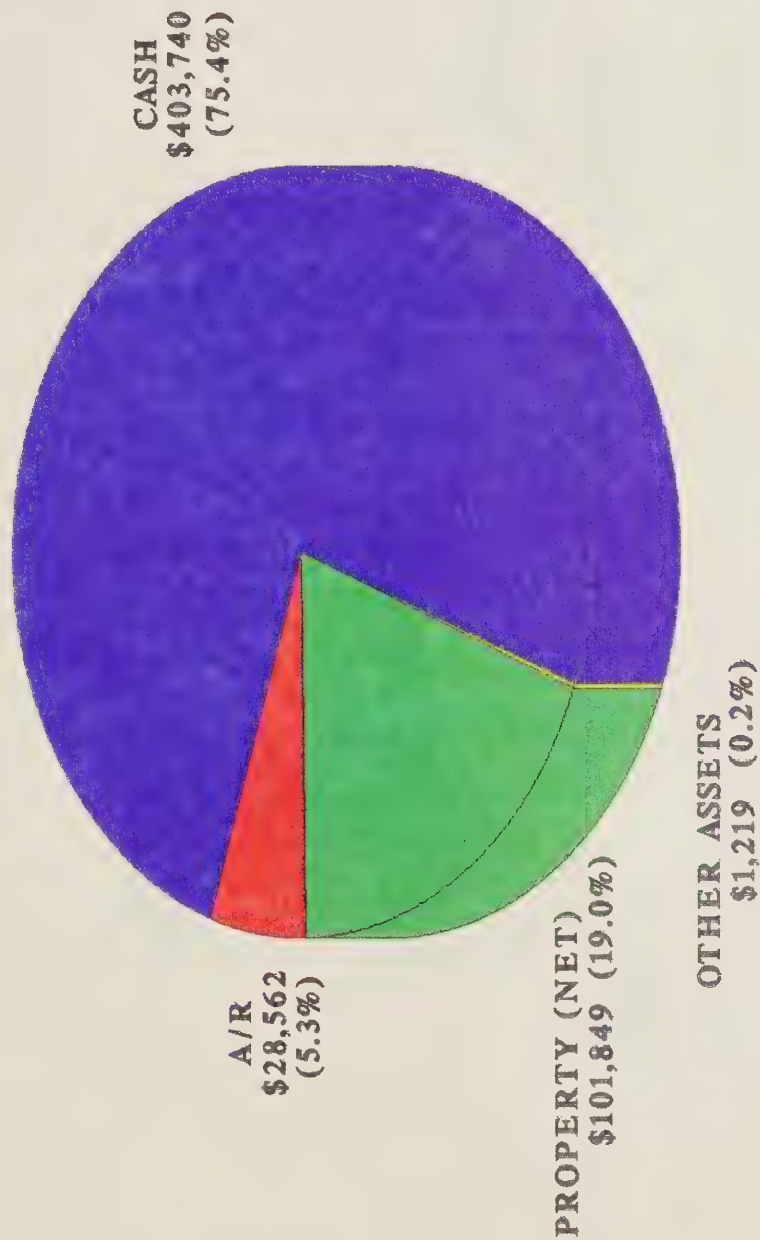


CASH

(A STRONG CASH POSITION IS MAINTAINED WITH A CONSISTENT MIX OF
ASSET VALUATION.)



**CURRENT POSITION
SCS ASSETS
AS OF SEPTEMBER 30, 1992
\$535 MILLION**



(CASH POSITION IS THE MAJOR ELEMENT IN THE MIX OF ASSET VALUATION.)



SCS PROPERTY OWNED CHANGE FROM FY 1985 TO FY 1992 (CURRENT DOLLARS)

MILLIONS



(FY 1992 WAS THE FIRST YEAR WHERE MORE INVESTMENT WAS MADE IN ADP THAN MOTOR VEHICLES.)

SOIL CONSERVATION SERVICE

PRELIMINARY BALANCE SHEET

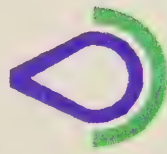
(in thousands)

September 30	1992	1991	Change
Assets			
Cash	\$403,740	\$335,501	20%
Accounts Receivable	28,562	32,023	-11%
Advances to Others	680		
Inventories	289	289	0%
Property (net)	101,849	80,817	26%
Other Assets	250	250	0%
Total Assets	\$535,370	\$448,881	19%
Liabilities			
Accounts Payable	\$70,016	\$64,481	9%
Accrued Liabilities	44,745	44,982	-1%
Advances from Others	897	1,331	-33%
Trust & Deposit Liabilities	72	(2)	
Other Liabilities	17,052	14,194	20%
Total Liabilities	\$132,782	\$124,986	6%
Equity			
Unexpended Appropriations	\$344,264	\$287,521	20%
Invested Capital	58,282	36,374	60%
Trust Fund Balances	41		
Total Equity	\$402,587	\$323,895	24%
Total Liabilities and Equity	\$535,369	\$448,881	19%

Schedule of Common Ratios and Percentages

	1992	1991
Current Assets to Total Assets	81%	82%
Other Liabilities to Total Liabilities	13%	11%
Accounts Payable to Liabilities	1 to 2	1 to 2
Assets to Equity	5 to 4	4 to 3
Assets to Liabilities	4 to 1	4 to 1

(A PRELIMINARY (SIMPLE) BALANCE SHEET SHOWS ASSETS EXCEED LIABILITIES BY 4 TO 1. A CONSISTENT POSITION BY SCS.)



SCS' MOST VALUABLE
ORGANIZATIONAL ASSETS

>

INTELLECTUAL PROPERTY

+

>

RESOURCE DATA PROPERTY

=

INFORMATION OWNED

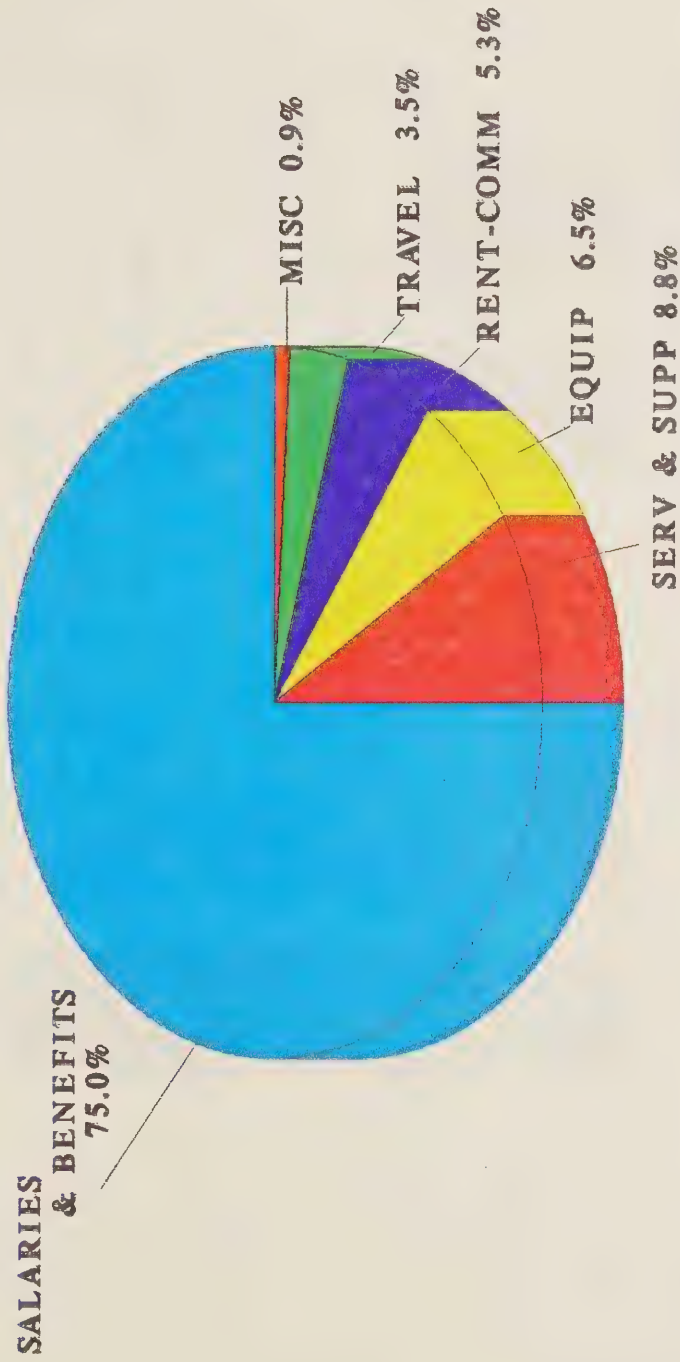
> NUMBER OF MARKETS AND THE IN PLACE
DISTRIBUTION AND DELIVERY SYSTEM FOR
OUR PRODUCTS (INFORMATION) TO THOSE
MARKETS

(SCS AS AN INFORMATION COMPANY PRESENTS KNOWN ASSETS THAT DO NOT APPEAR ON THE BALANCE SHEET.)

Notes



SCS TECHNICAL ASSISTANCE (TA) FY 1992 - \$753 MILLION 75/25 MANAGEMENT COST RATIO



(DO NOT BE MISLED BY THE AGENCIES ACCOMPLISHMENTS OF A PERFECT 75/25 RATIO IN TA. \$14 MILLION WAS REPROGRAMMED FROM FA TO TA FOR NON SALARY EXPENSE ITEMS COUPLED WITH MANDATORY ADP PURCHASES.)



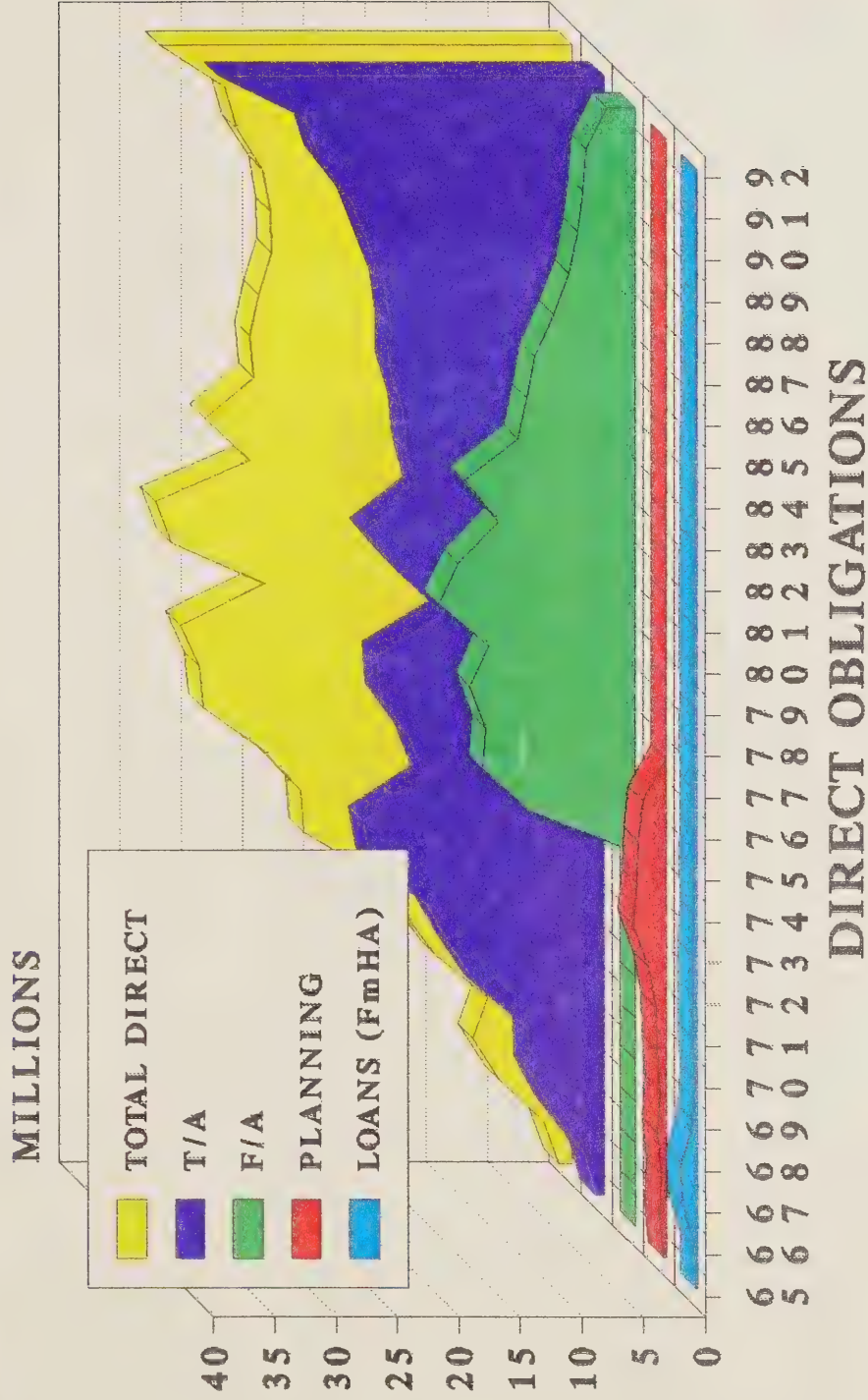
SCS REPROGRAMMING OF FA FUNDING TO TA USES (STAFF YEARS)



(FUNDS BUDGETED IN NOVEMBER AS FA CONTINUE TO BE REPROGRAMMED TO TA USES BY SEPTEMBER.)



SCS RESOURCE CONSERVATION & DEVELOPMENT HISTORY 1965 - 1992



(COMING UP ON 30 YEARS WITH RCD PROGRAMS. MAJOR EMPHASIS NOW ON TA AS THE OUTCOME.)



SCS PERSONNEL COMPENSATION FY 1992

\$462 MILLION

(94/5/1)

PERMANENT
FULL-TIME
94%



TEMP/PART-TIME
5%

AWARDS,
OVERTIME, ETC.

1%

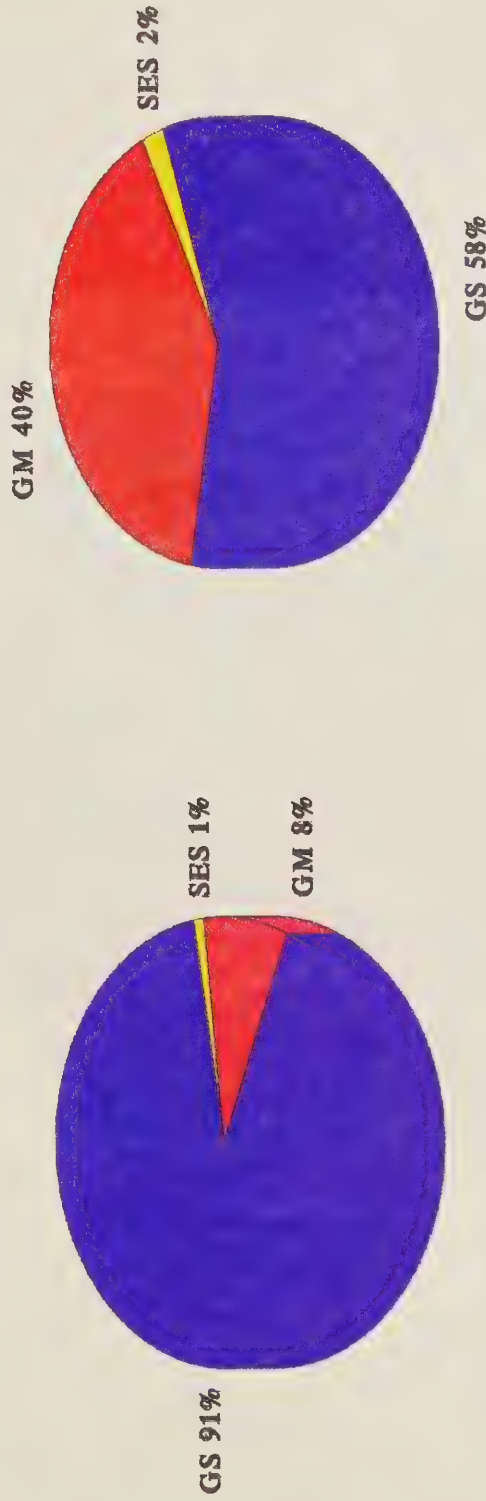
(FLEXIBILITY TO RESPOND TO ADVERSE FINANCING IS LOST THROUGH 94% PERMANENT EMPLOYMENT AS A FIXED AND INCREASING ANNUAL COST.)



CASH RECOGNITION OF EMPLOYEES FY-1992

13,900 STAFF YEARS

\$3,669,000



1992 DIRECT PERSONNEL SALARIES PAID \$458 MILLION
1992 CASH RECOGNITION LEVEL .8 OF 1%

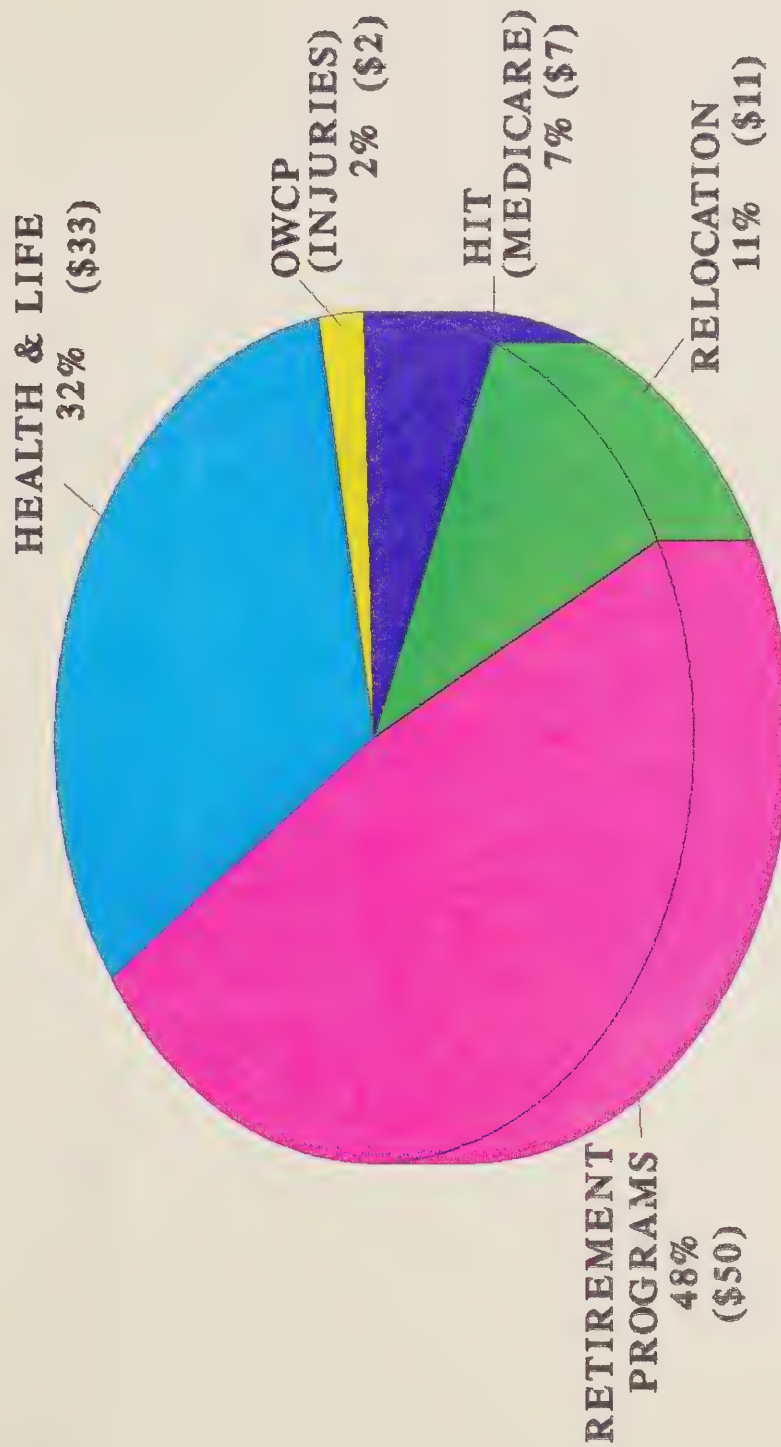
(.8 OF 1% CASH RECOGNITION PROGRAM IS FAR BELOW ALMOST EVERY MANAGEMENT STANDARD FOR ORGANIZATIONS OF SCS'S SIZE.)



SCS EMPLOYER PAID BENEFITS - FY 1992

\$103 MILLION

(SCS CONTRIBUTES MORE THAN 10% OF ITS ENTIRE ANNUAL BUDGET TOWARDS EMPLOYEE BENEFIT PROGRAMS.)





SCS WORKERS COMPENSATION COSTS

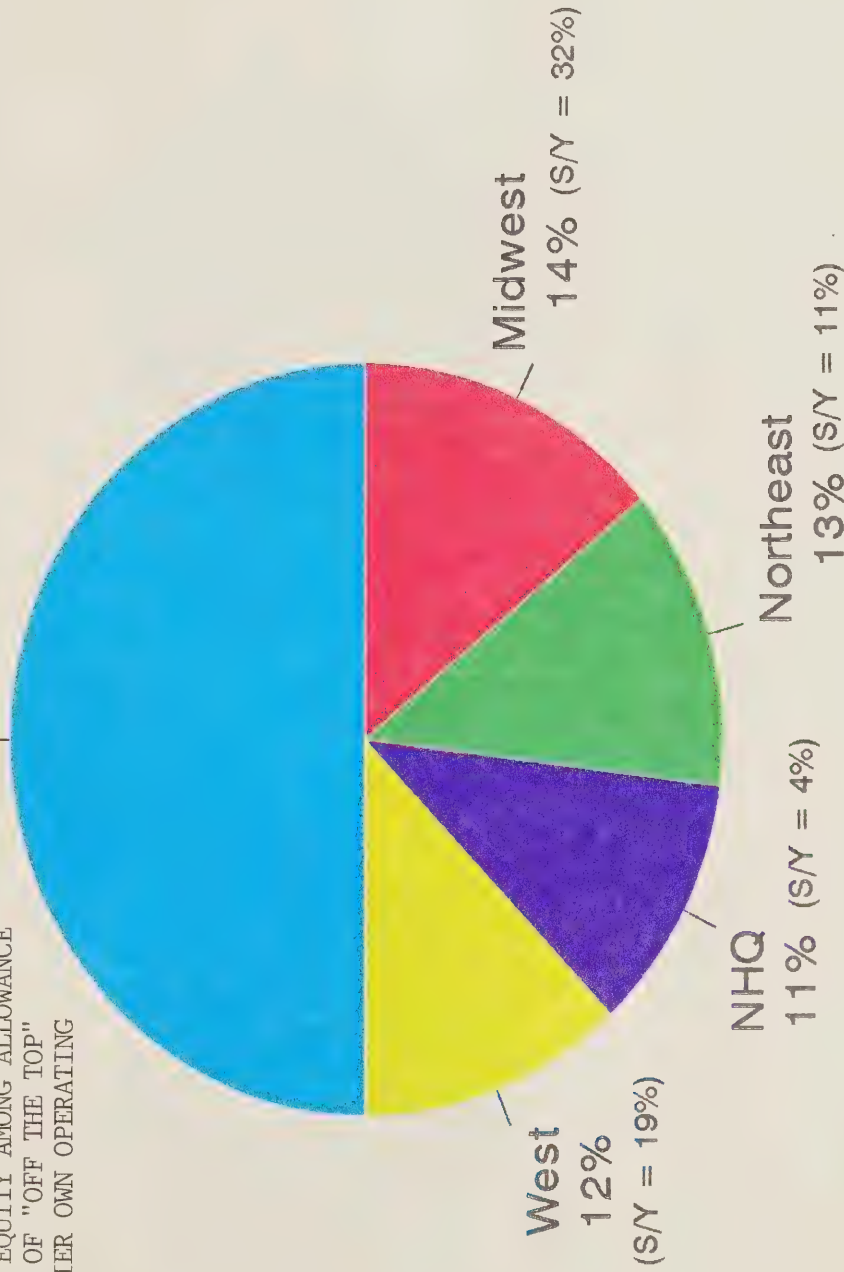
FY-1992 \$2.5 MILLION (S/Y 13,900)

(INJURIES AND DISABILITY RETIREMENTS)

(SCS NEEDS TO CONSIDER INDIVIDUAL BILLINGS TO STATES FOR DISABILITY RETIREMENTS AND INJURIES. THIS IS TO PROVIDE MORE EQUITY AMONG ALLOWANCE HOLDERS IN LIEU OF "OFF THE TOP" PAYMENTS FOR THEIR OWN OPERATING COSTS.)

South

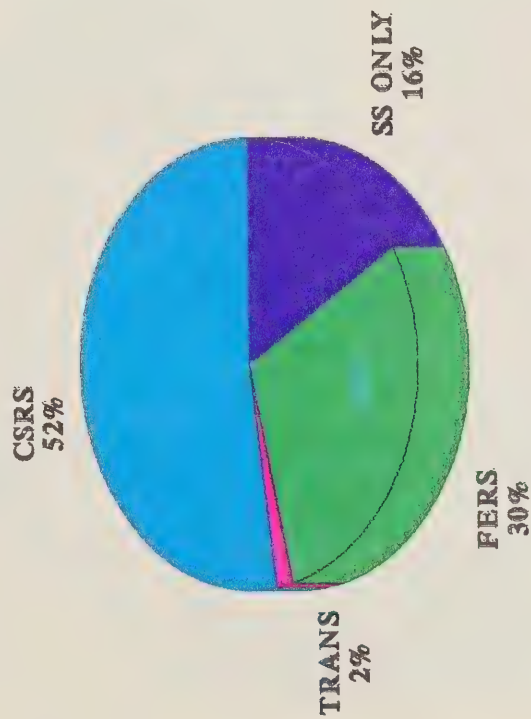
50% (S/Y = 33%)



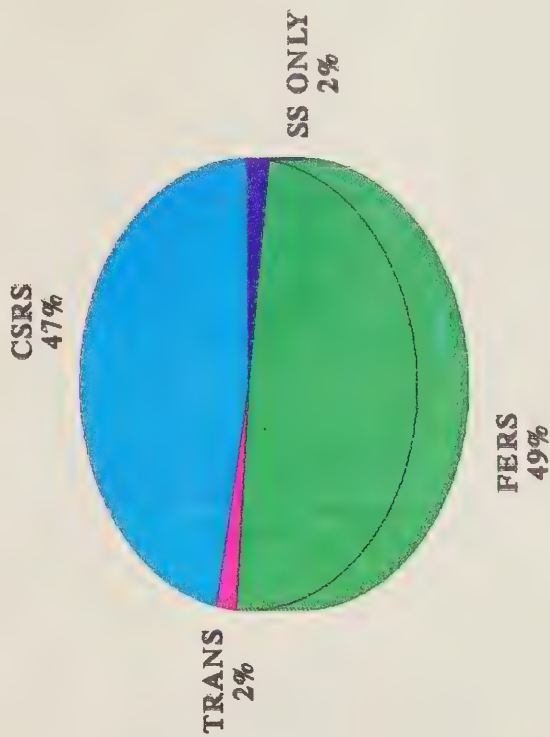


SCS RETIREMENT COSTS - FY 1992 \$50 MILLION

PERSONNEL BY SYSTEM
(15,411)



COST BY SYSTEM
(\$50 MILLION)

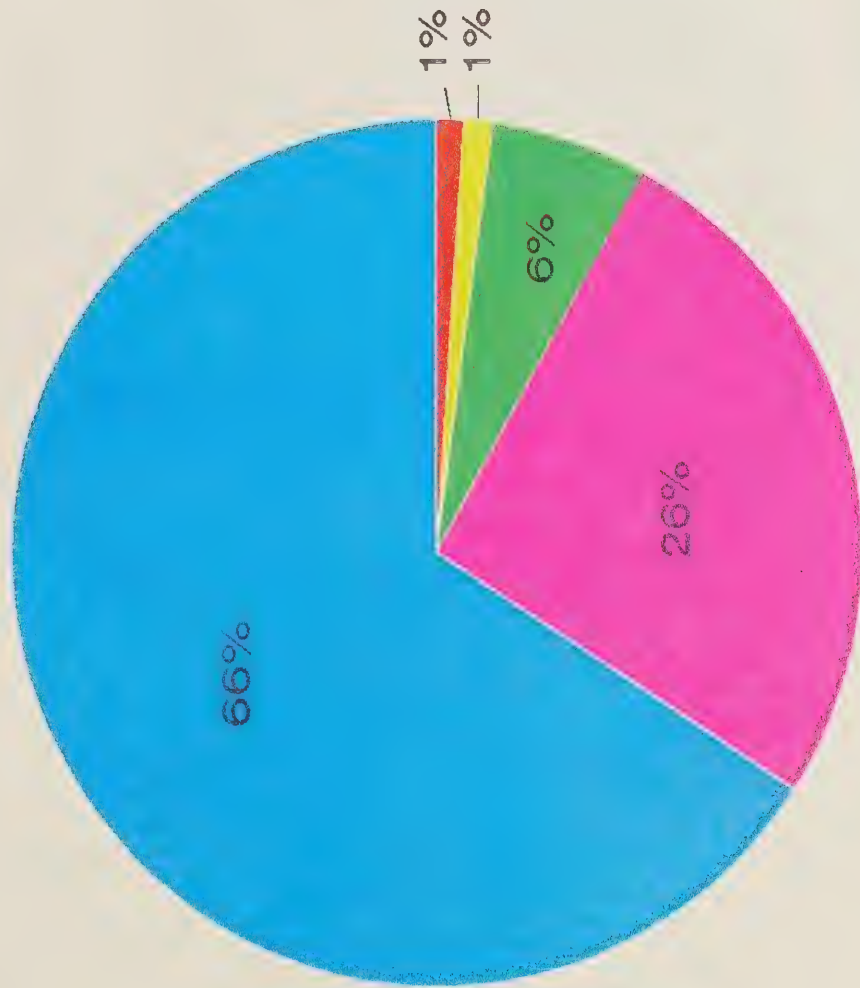


(WORKPLACE TURNOVER SHOWS INCREASED COSTS. 30% OF THE WORKFORCE IS NOW COVERED BY FERS BUT REPRESENTS NEARLY 50% OF RETIREMENT SYSTEM COSTS.)



SCS TRAVEL FY-1992

18.7 MILLION (3.5% of Budget)



Hotels & Meals	\$12,300
Planes & Trains	\$4,900
Private Vehicles / Car Rentals	\$1,100
Business Calls & Supplies	\$200
High Rate (Actual Sub.)	\$200

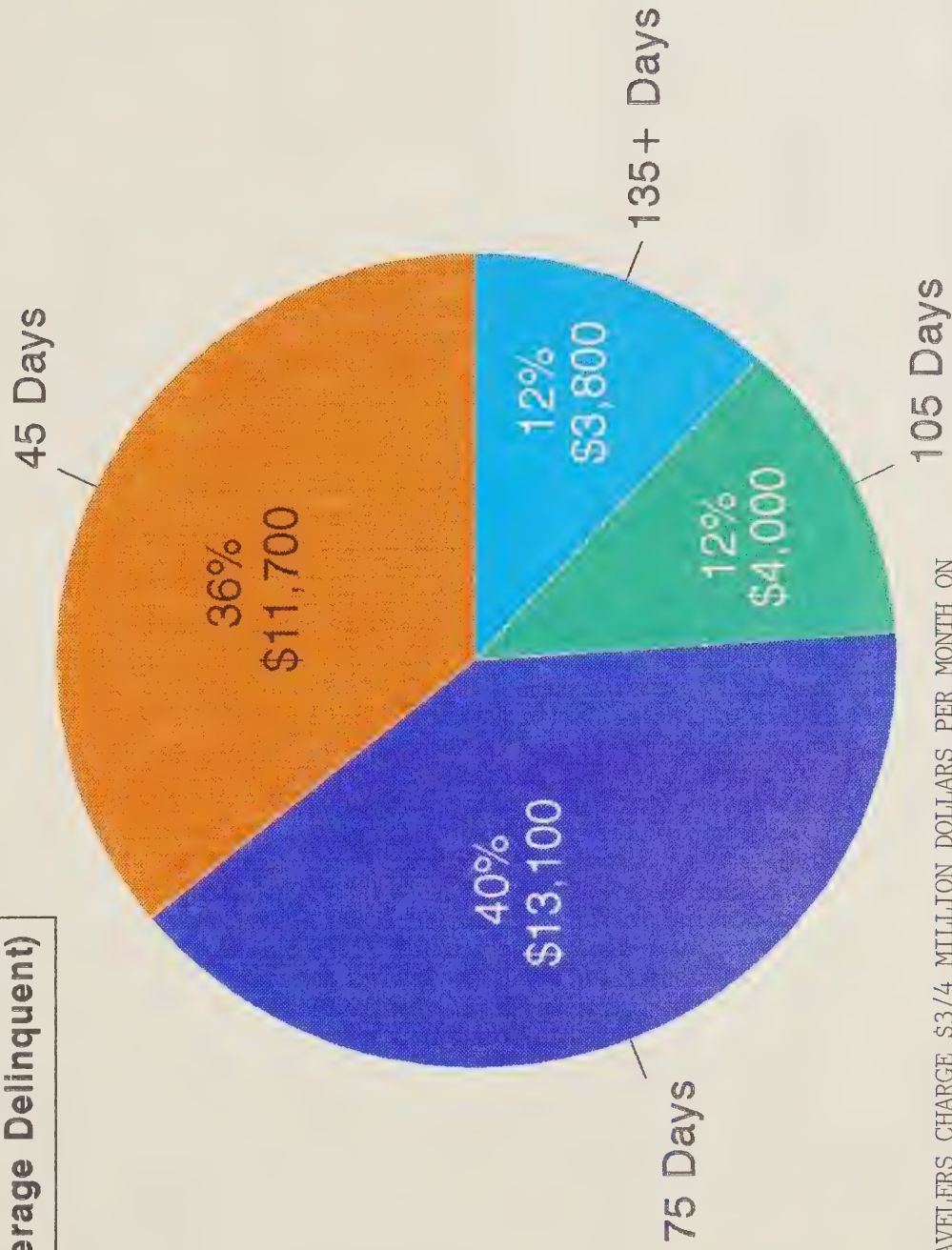
(TRAVEL EXPENSES ARE A SMALL PORTION OF MOST BUDGETS. HOWEVER, P.O.V. AND CAR RENTAL EXPENSES ARE EXCESSIVE GIVEN THE SIZE AND COST TO MAINTAIN THE SCS VEHICLE FLEET.)



SCS DINERS CLUB = \$742,000 - AVERAGE MONTH

SEPTEMBER FY-1992

\$32,600 = .04% of 742K
(Average Delinquent)



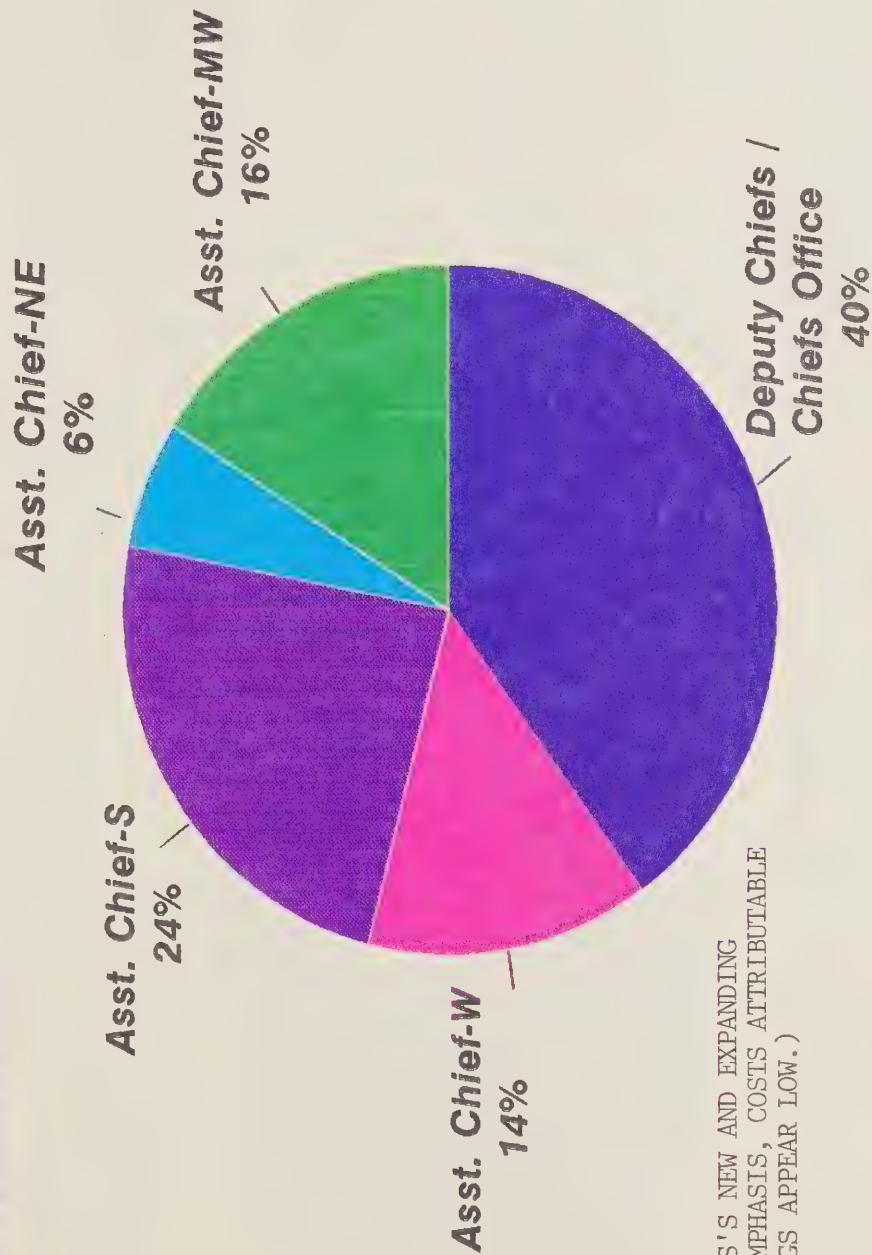
(SCS TRAVELERS CHARGE \$3/4 MILLION DOLLARS PER MONTH ON DINERS CLUB CARDS WHICH SUBSTANTIALLY REDUCES THE NEED TO PROCESS TRAVEL ADVANCES. THE MAJORITY OF SCS EMPLOYEES PAY ON TIME.)



SCS MEETING ATTENDANCE

FY-1992 \$5,000,000 / 10,000 EMPLOYEES

APPROVED BY:



(GIVEN SCS'S NEW AND EXPANDING PROGRAM EMPHASIS, COSTS ATTRIBUTABLE TO MEETINGS APPEAR LOW.)

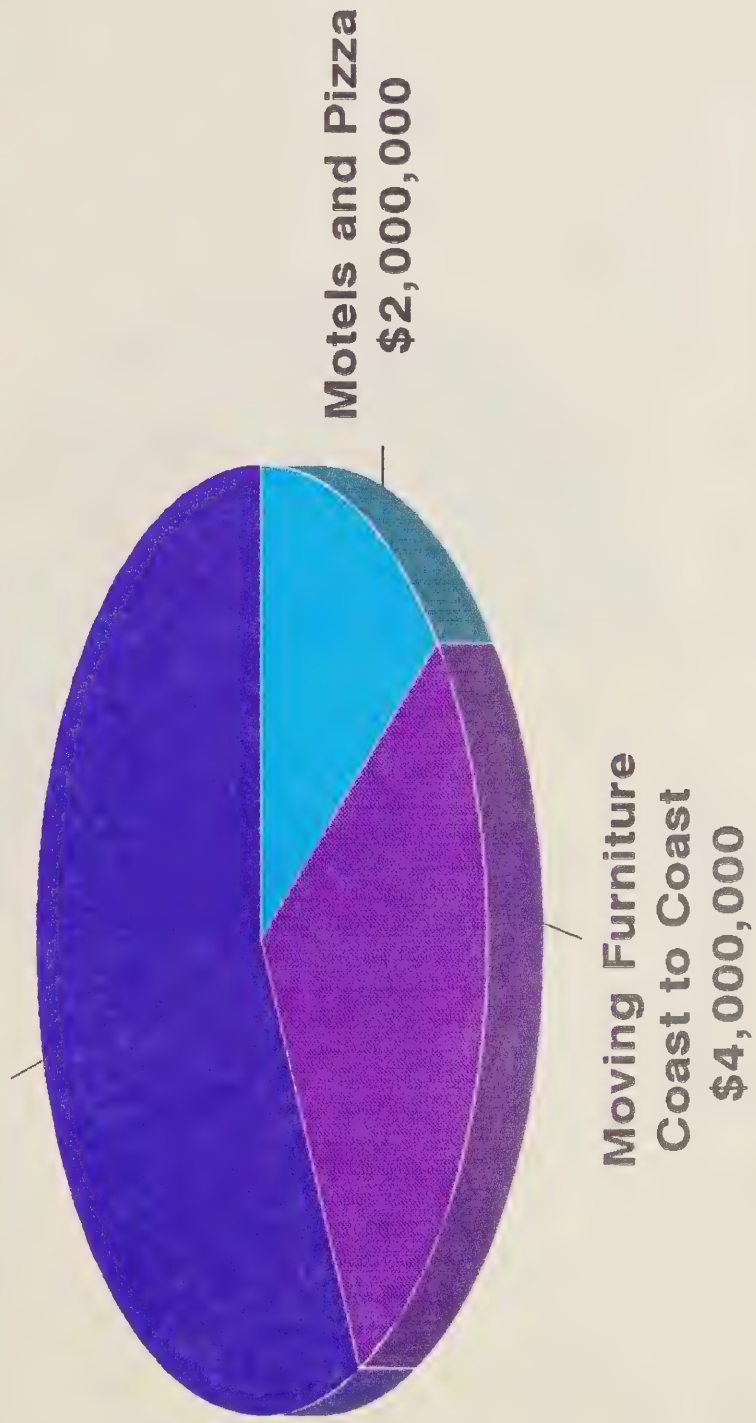


SCS RELOCATION COSTS

FY-1992 \$14 MILLION (1000 SCS Families)

**Selling and Buying
Houses
\$8,000,000**

(THIS LEVEL OF ACTIVITY IS THE EQUIVALENT
TO RELOCATING EVERY SCS EMPLOYEE IN TEXAS
AND THEIR FAMILIES EVERY 12 MONTHS.)



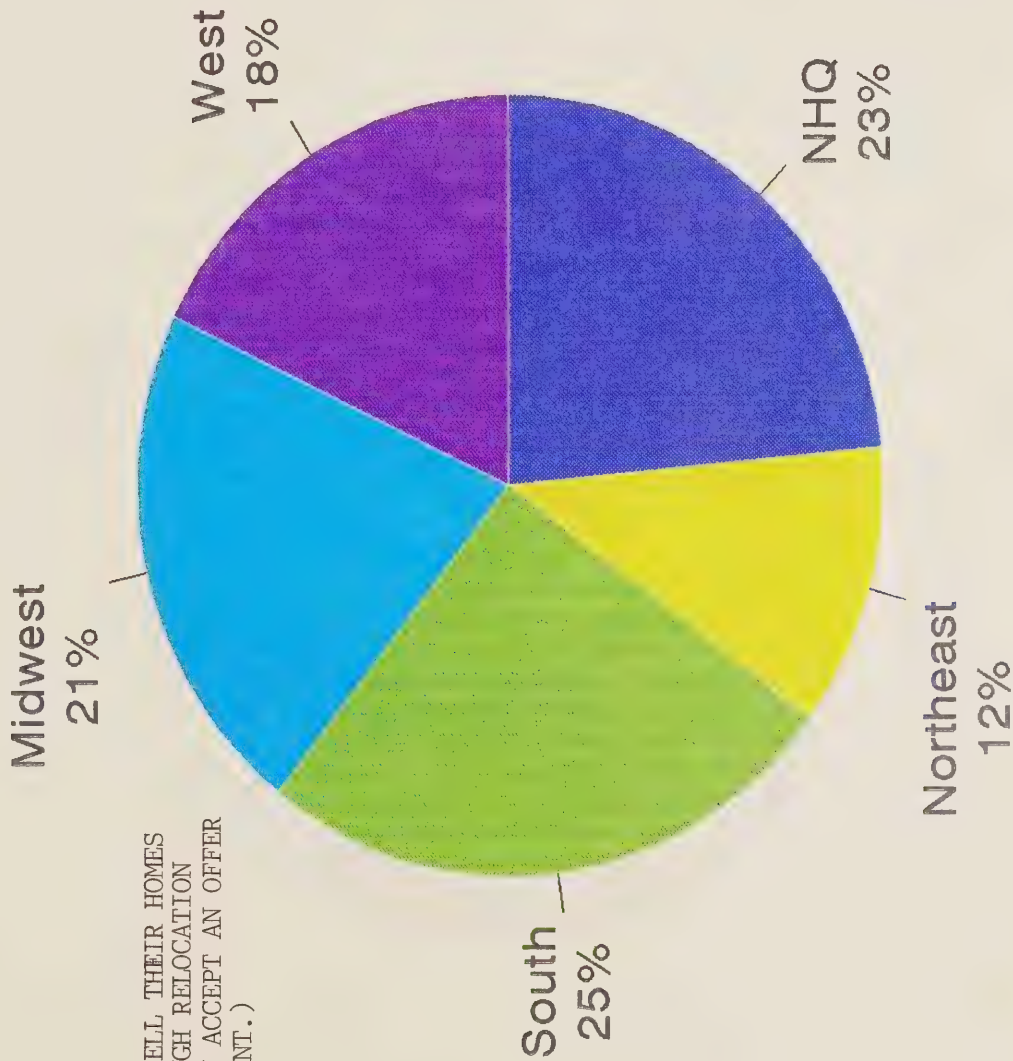


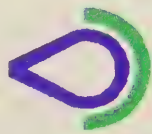
SCS TOTAL RELOCATION SERVICES CONTRACT

By Assistant Chief Area/ NHQ

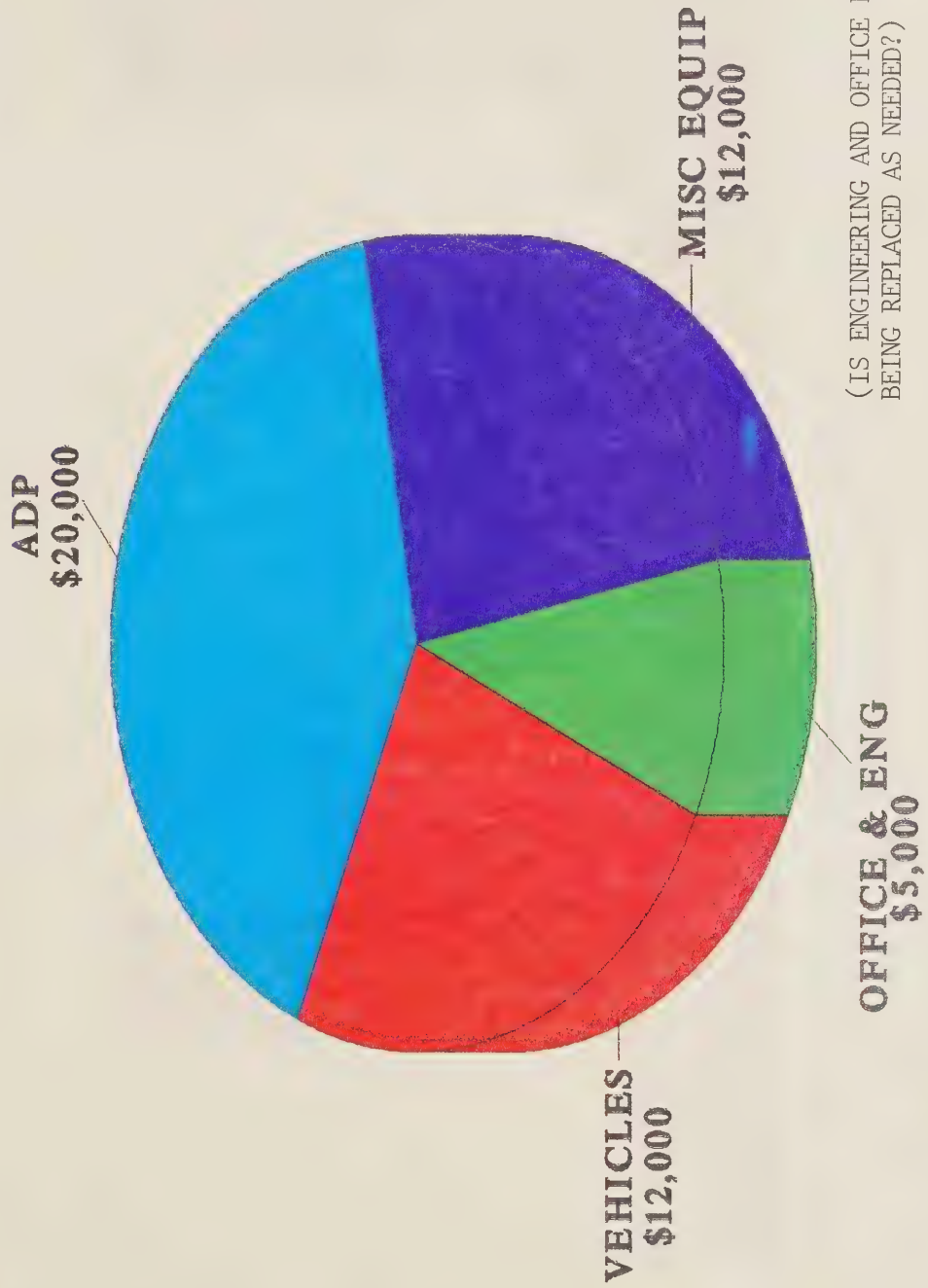
FY-1992 \$5,000,000

(EMPLOYEES CHOSE TO SELL THEIR HOMES
60% OF THE TIME THROUGH RELOCATION
CONTRACTORS WHEN THEY ACCEPT AN OFFER
OF A NEW SCS ASSIGNMENT.)





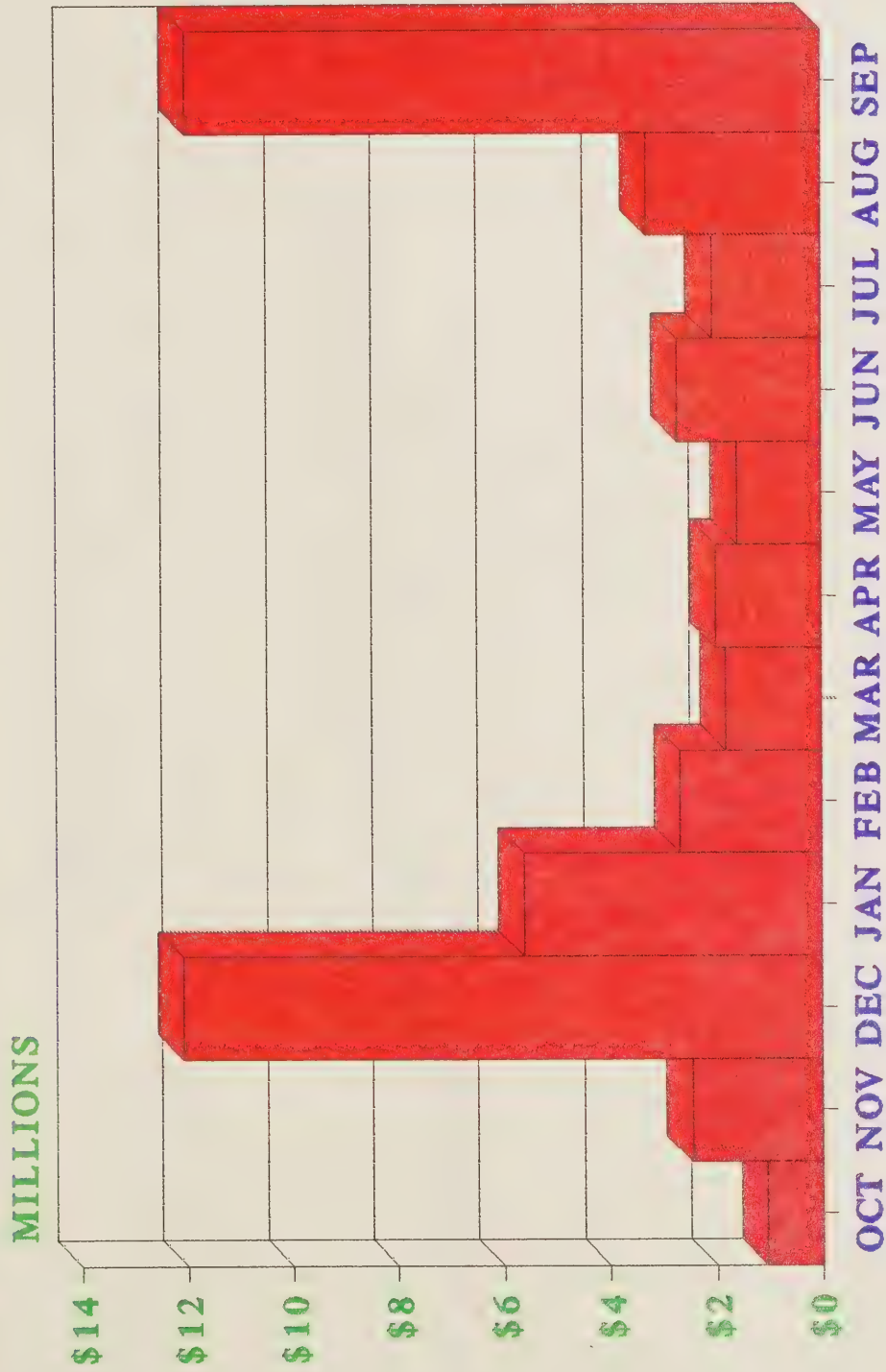
SCS NEW EQUIPMENT PURCHASES FY 1992 - \$49 MILLION





SCS EQUIPMENT BUYING PRACTICES

FY 1992 - \$49 Million



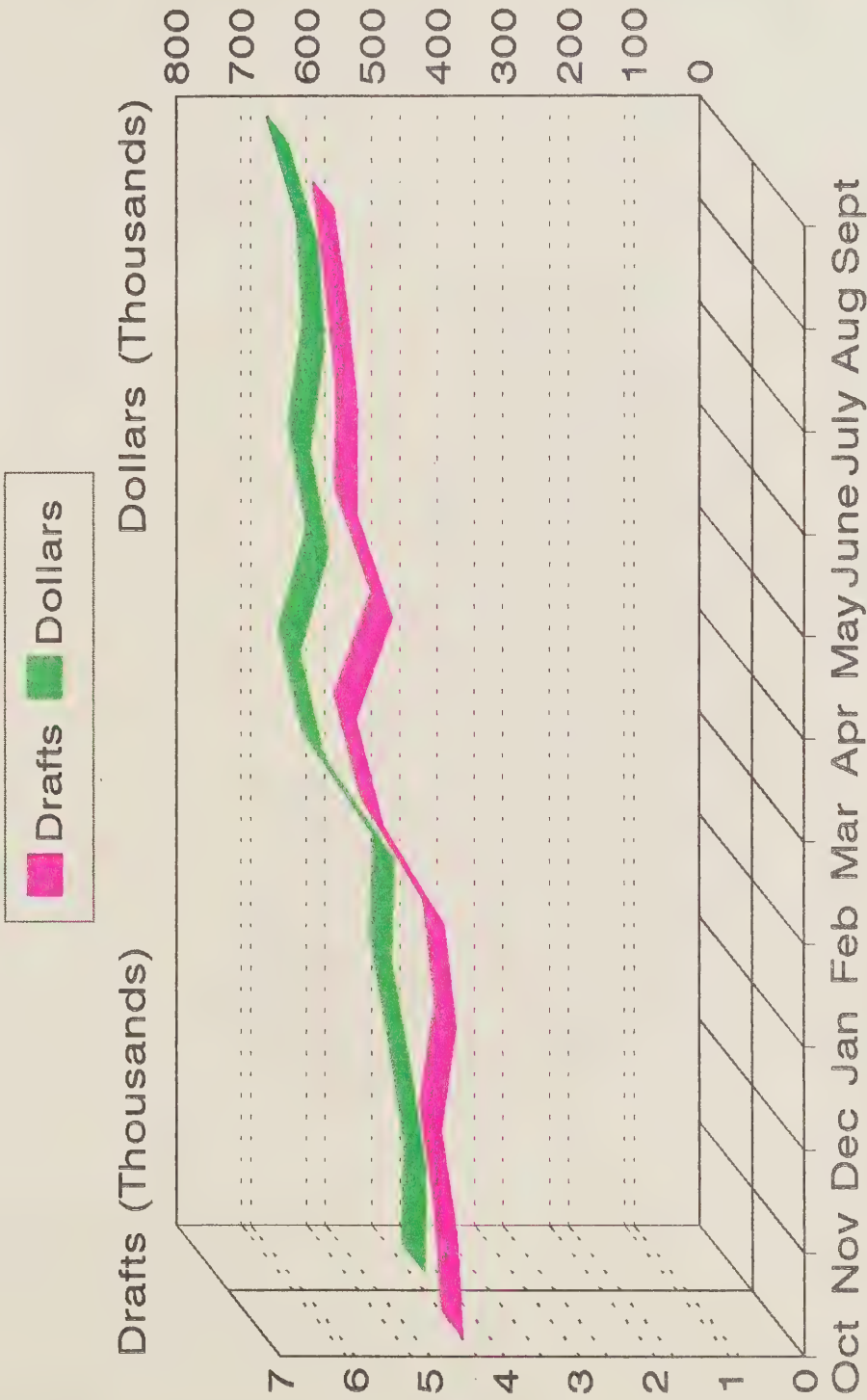
• DEFICIT BUDGET PLANS DUE IN NOVEMBER

(ADVANCE ACQUISITION PLANS ARE NOT COORDINATED WITH BUDGET PLANS. THIS IS ONE OF THE MANY REASONS WHY DEFICIT REDUCTION PLANS ARE NOT CREDIBLE.)



SCS THIRD PARTY DRAFTS

FY-1992



Average cost per draft = \$.68, AD-744 = \$3.91, Imprest Fund = \$4.91

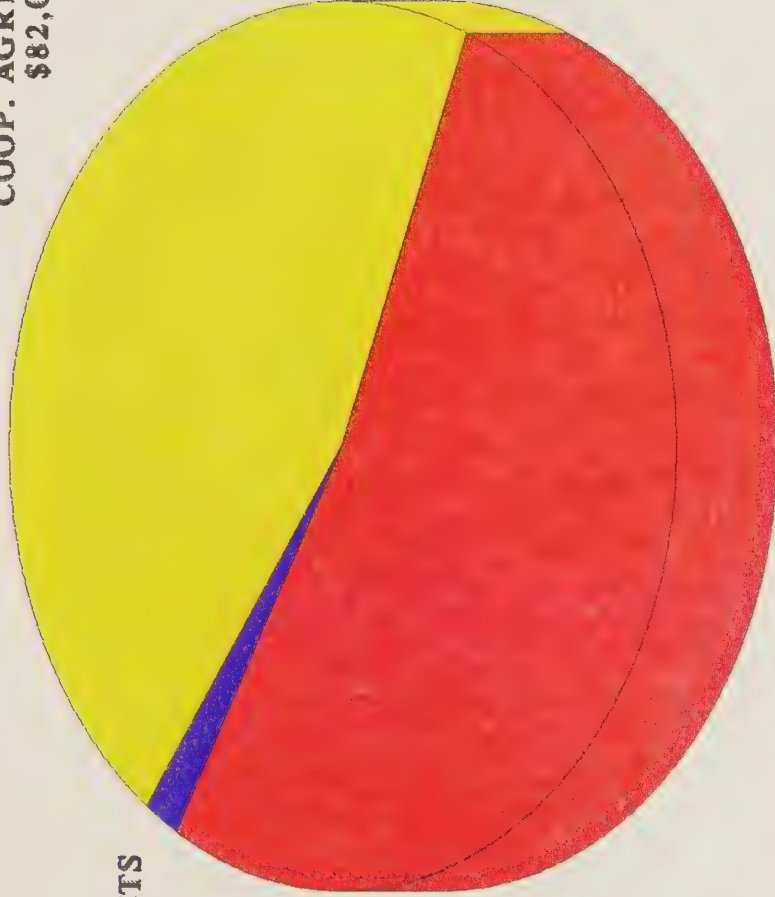
(REDUCING AVERAGE COST OF STANDARD BUSINESS TRANSACTIONS IMPROVES EFFICIENCY AND EFFECTIVENESS.)



SCS FINANCIAL ASSISTANCE FY 1992 \$178 MILLION

COOP. AGREEMENTS
\$82,000

A&E CONTRACTS
\$3,000



CONST. CONTRACTS
\$93,000

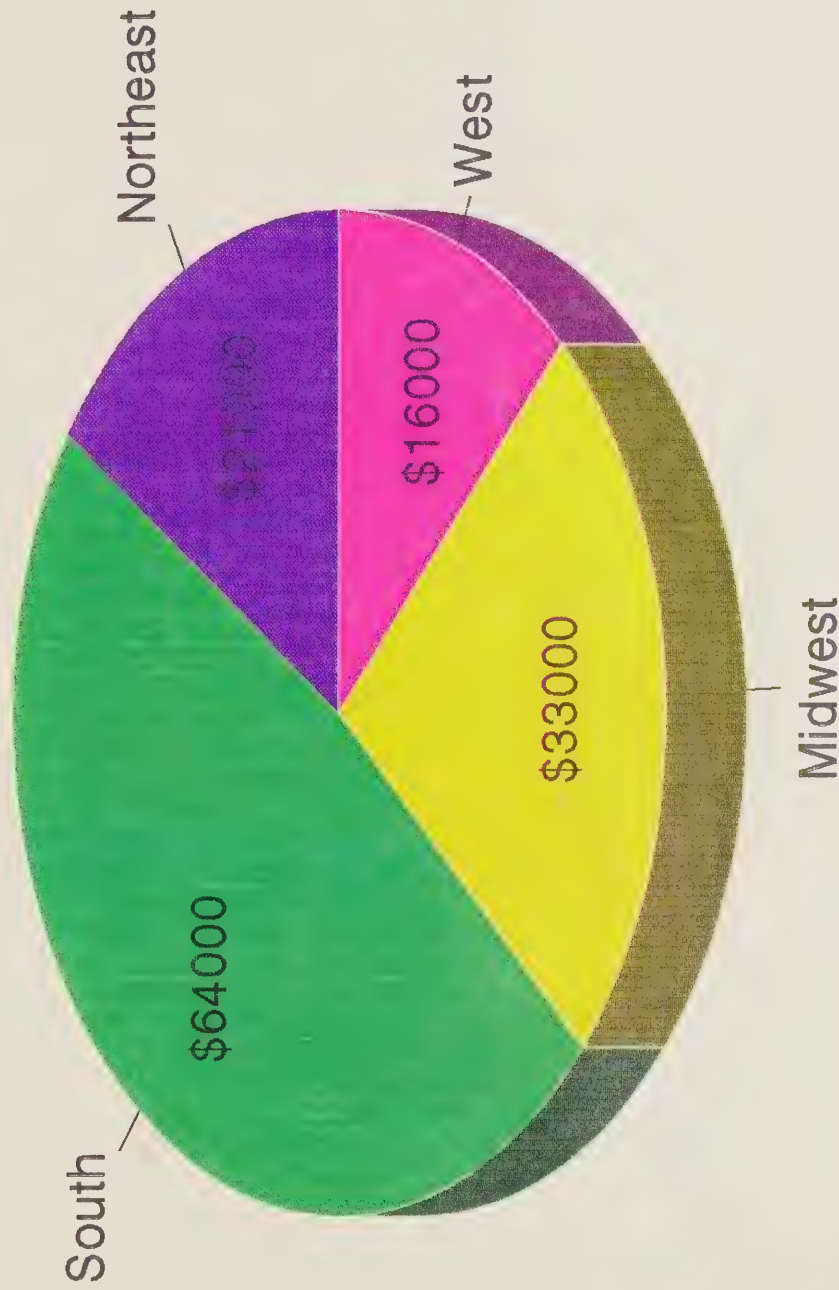
(COOPERATIVE AGREEMENTS ARE THE PRIME SOURCE OF FUNDING FLEXIBILITY DURING ADVERSE FINANCIAL CONDITIONS WHEN FIXED COST STAFFING RATIOS REMAIN AT 94/5/1.)



SCS REMEDIAL ASSISTANCE

FY-1992 By Assistant Chief Area

\$134,000



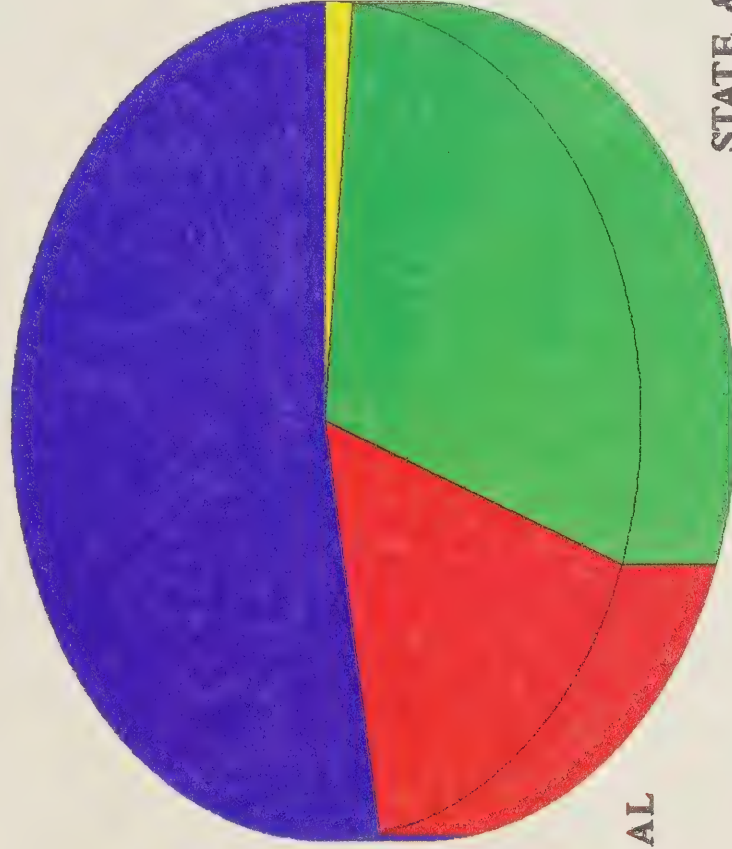
(AMOUNT PAID TO REPAIR PRACTICES THAT DID NOT FUNCTION CORRECTLY IN LIEU OF TORT CLAIMS.)



SCS REIMBURSEMENTS BY SOURCE

\$72 MILLION - 1992

USDA
\$38,000



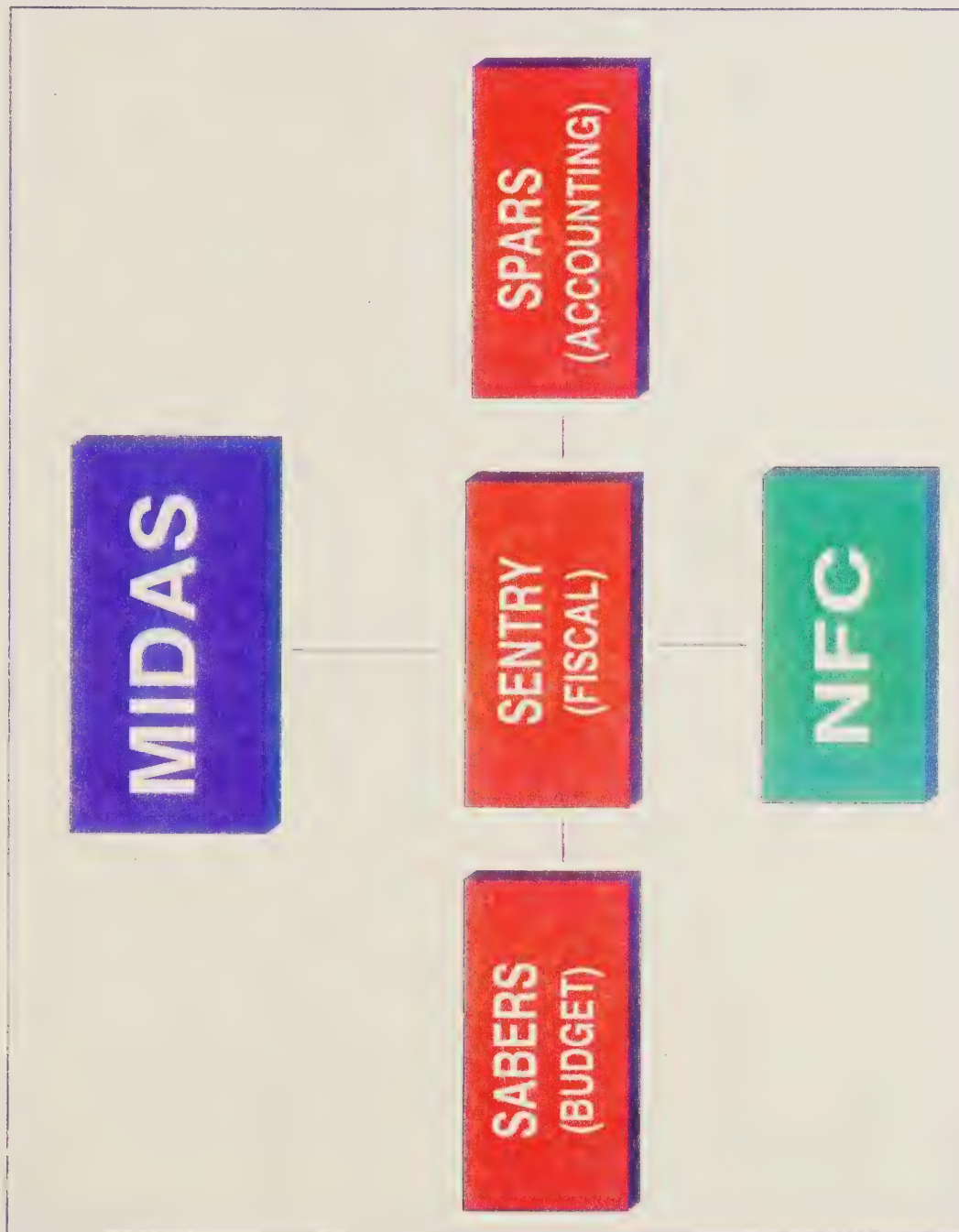
PRIVATE
\$1,000

STATE & LOCAL
\$21,000

OTHER FEDERAL
\$12,000

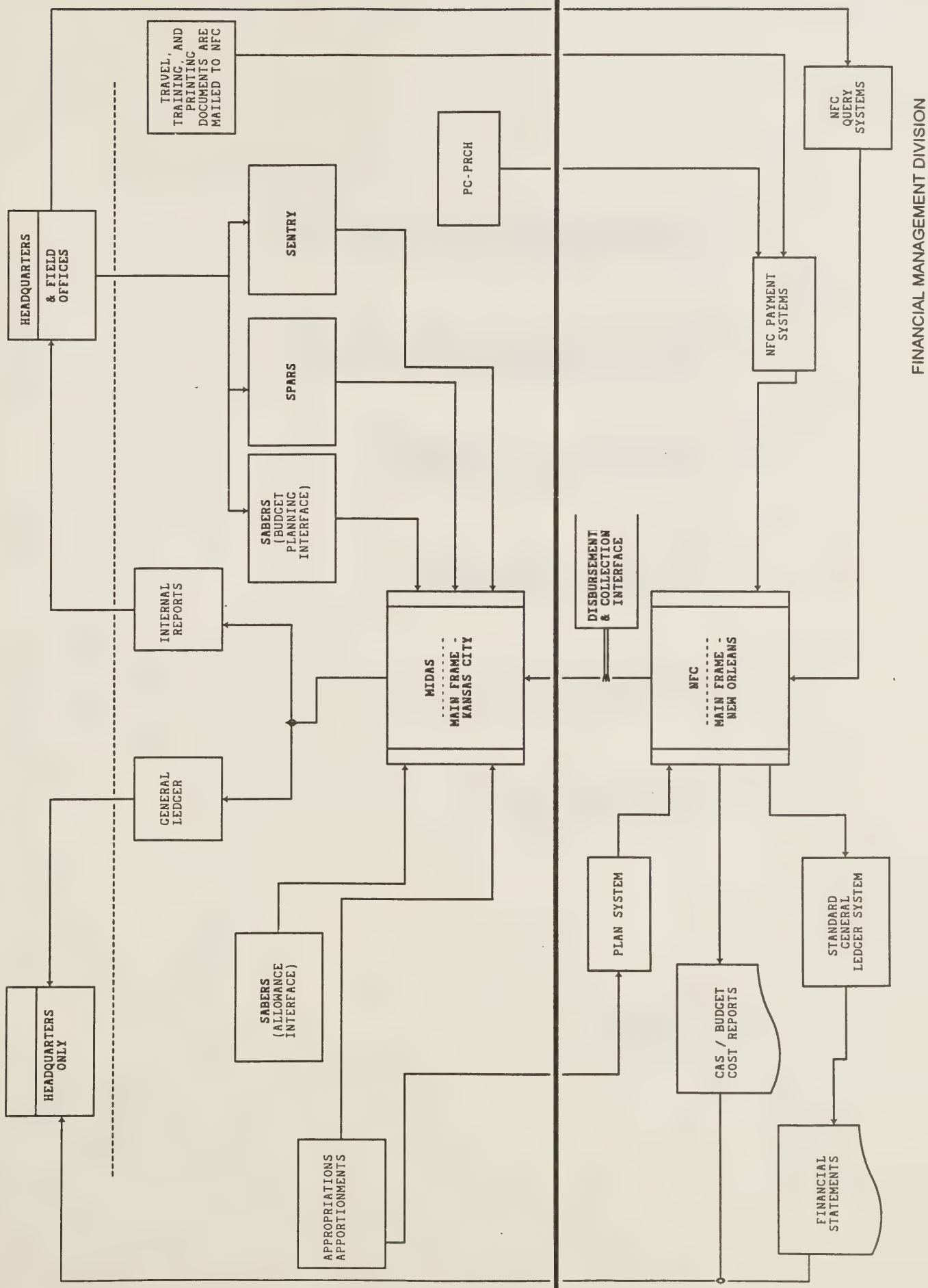
(SCS DEPENDS ON MORE THAN 50% OF REIMBURSABLE FUNDING FROM SERVICING OTHER USDA PROGRAMS.)

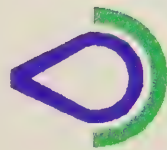
Notes



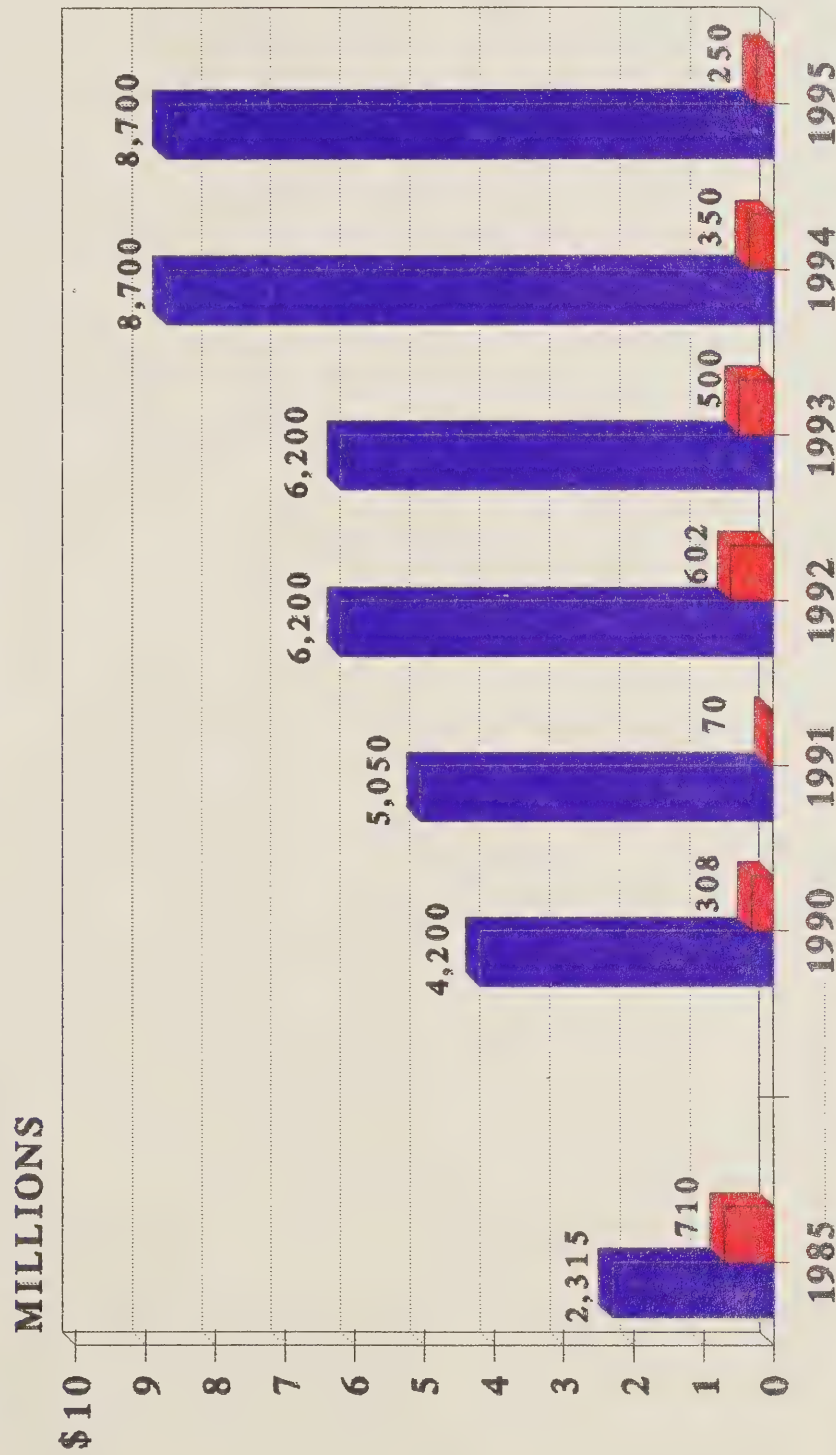
(THE MIDAS SYSTEM RESIDES AT THE NATIONAL COMPUTER CENTER-KANSAS CITY (NCC-KC) AND OPERATES THROUGH 3 PRIMARY SOFTWARE MODULES. NFC INTERFACES DAILY WITH MIDAS AT NCC-KC)

SCS - MIDAS





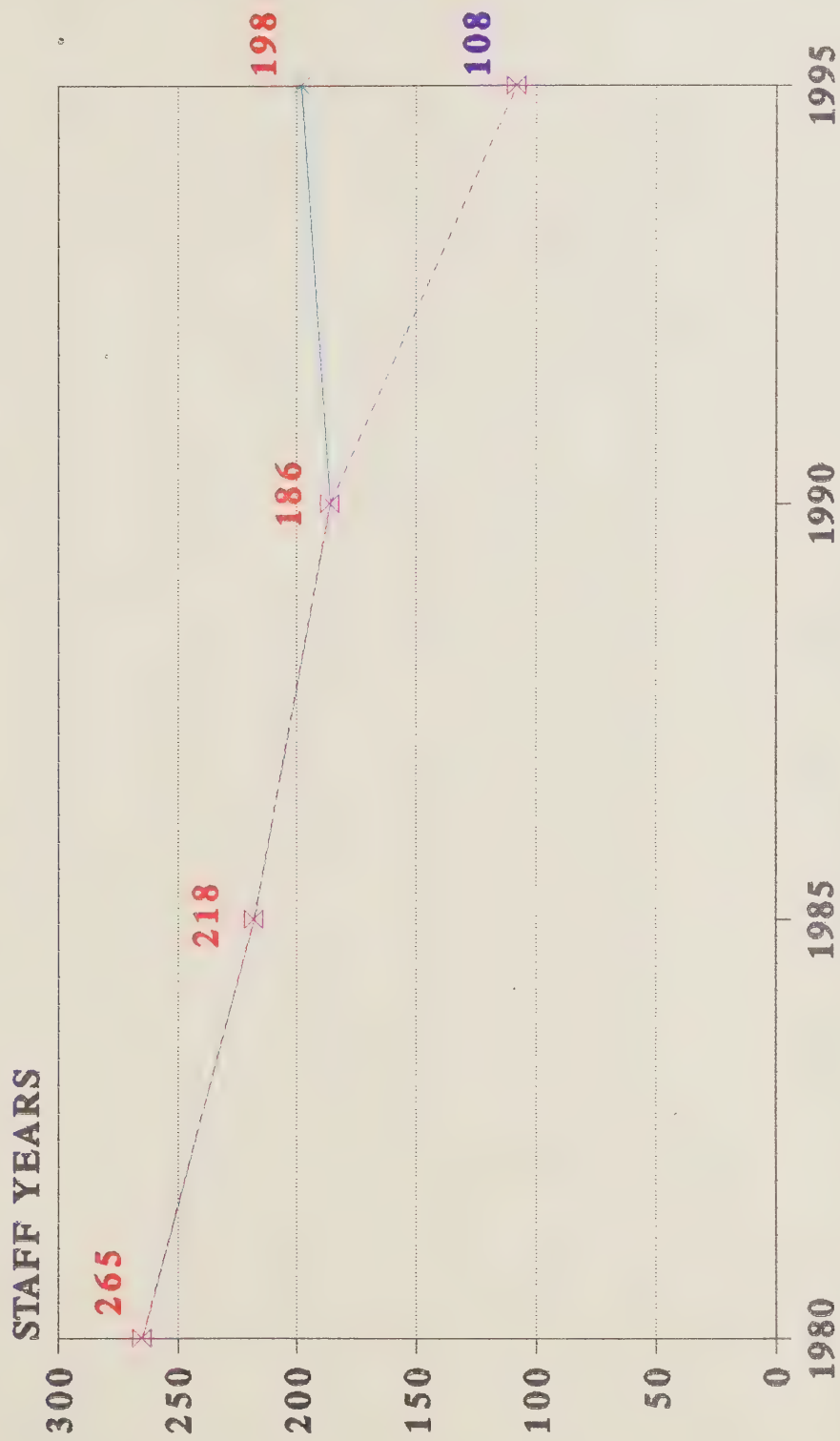
MIDAS SYSTEM COSTS / DIRECT BENEFITS (PER YEAR)



(MIDAS DIRECT COST BENEFITS FROM STAFF YEAR SAVINGS ACCUMULATE ANNUALLY AND ARE AVAILABLE EACH AND EVERY YEAR TO SCS. MIDAS DIRECT COSTS ARE ANNUAL COSTS ONLY. MIDAS ALSO PRODUCES SEVERAL INDIRECT COST BENEFITS THAT ARE NOT SHOWN HERE SUCH AS THE AUTOMATED ALLOWANCE SYSTEM FOUND IN THE SABERS MODULE.)



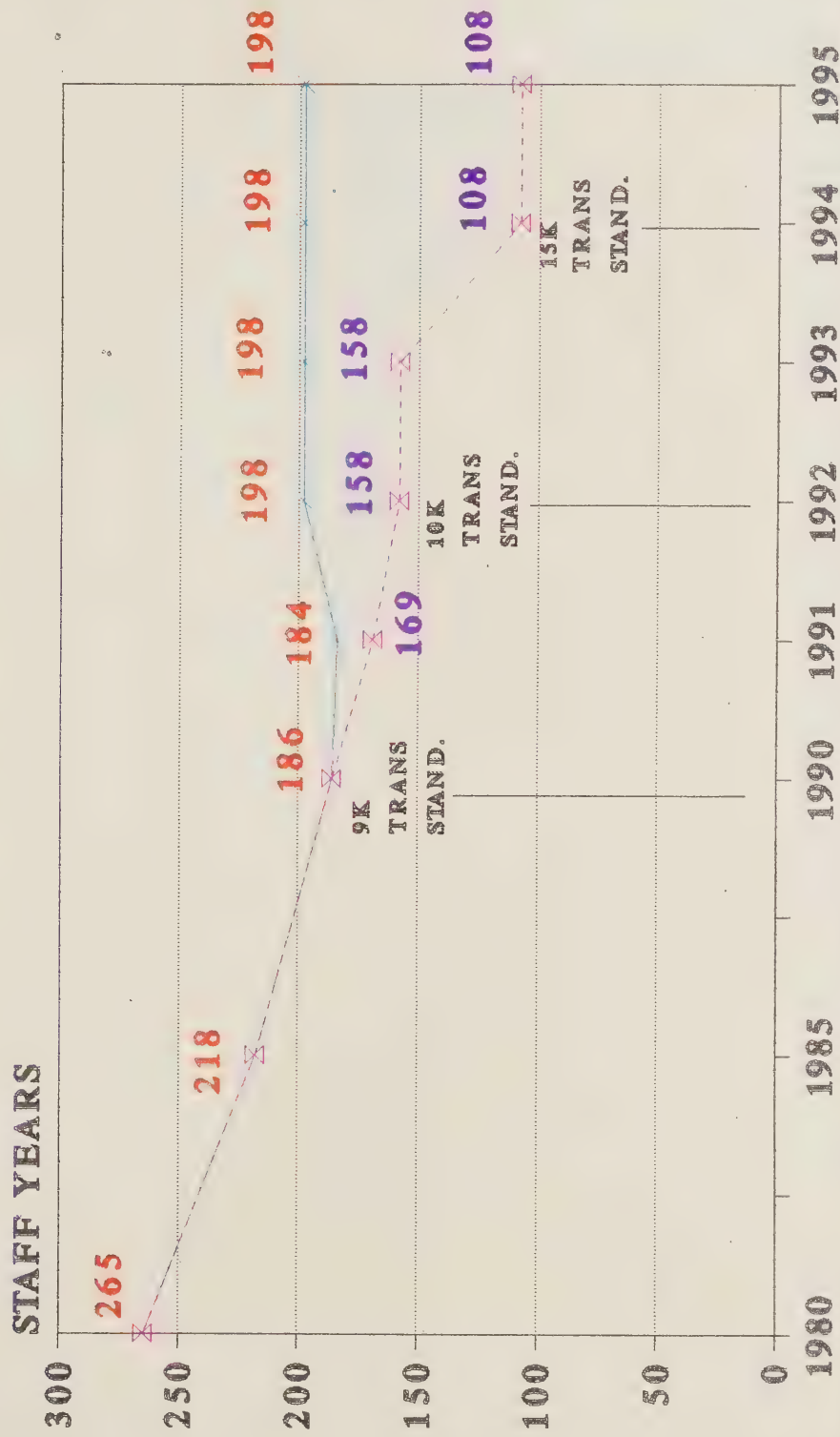
FNM FIELD STAFF YEARS WITH CURRENT SINGLE ALLOWANCE HOLDER STRUCTURE (57)



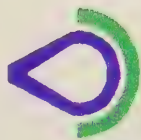
(MIDAS STAFF-YEAR SAVINGS PROJECTED THROUGH 1995 AT OPTIMUM APPLICATION BY 57 ALLOWANCE HOLDERS.)



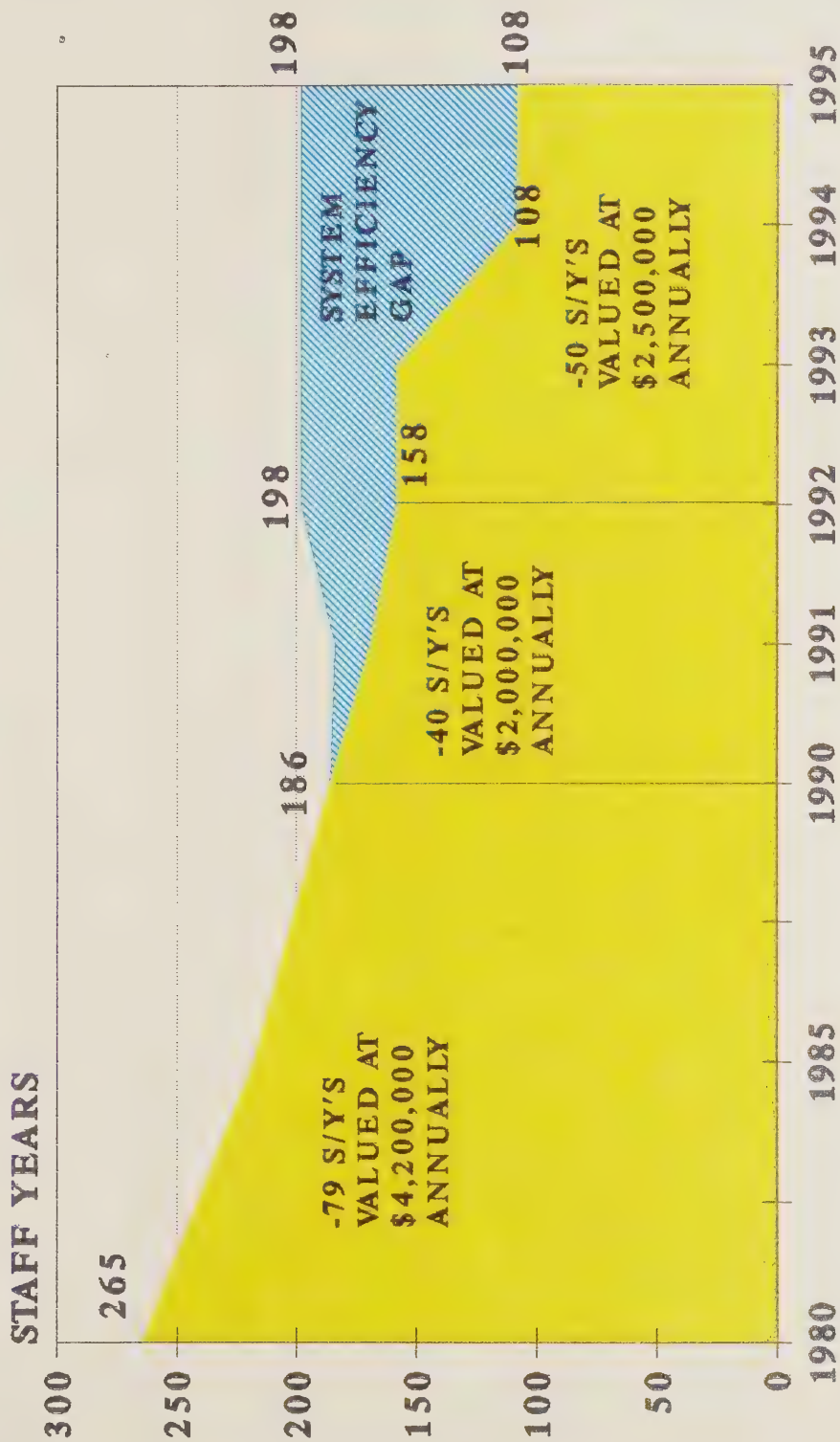
FNM FIELD S/Y EFFICIENCY WITH CURRENT ALLOWANCE HOLDER STRUCTURE (57)



(OPTIMUM EFFICIENCY OF MIDAS BY 57 ALLOWANCE HOLDERS IS DESIGNED BY KMPG PEAT MARWICK, MAIN & CO. IN THEIR SOFTWARE FOR SCS APPLICATIONS. THEIR MEASUREMENT DESIGN IS FINANCIAL TRANSACTION VOLUM BY EACH ALLOWANCE HOLDER. TRANSACTION VOLUM GRADUATES AS NEW OPERATING MODULES ARE INCORPORATED IN MIDAS.)



FNM FIELD EFFICIENCY WITH CURRENT SINGLE ALLOWANCE HOLDER STRUCTURE (57)



(MIDAS SYSTEM EFFICIENCY MEASUREMENTS SHOW A CURRENT GAP OF COST BENEFIT OPPORTUNITY YET TO BE REALIZED.)



FNM EFFICIENCY BURDENS

- DEPT TRAVEL POLICIES
- DEPT TIMEKEEPING / PAYROLL POLICIES
- CONVERSION OF OUTSIDE SUPPLIER BUSINESS SYSTEMS TO SCS
- ALLOWANCE HOLDER HARDWARE
- CONTINUATION OF UNNECESSARY MANUAL PROCESSES AT ALLOWANCE HOLDER LEVEL

(SCS CAN FULLY CONTROL THE LAST 2 EFFICIENCY BURDENS TOWARDS OPTIMUM MIDAS BENEFITS.)

FINANCIAL MANAGEMENT FIELD STAFF EFFICIENCY - 1992

ALL AREAS

STATE	FNM S/Y	FINANCIAL TRANSACTIONS	TRANSACTION PERCENTAGE OF TOTAL	1992 TRANSACTIONS PER STAFF YEAR	OPTIMUM S/Y'S PER 10,000 TRANSACTIONS	TRANSACTION EFFICIENCY*
TOTAL NE	30.5	229,782	100.0	(avg) 7,533	22.9	+ 7.6
TOTAL MW	47.8	426,668	100.0	(avg) 8,926	42.5	+ 4.5
TOTAL SO	60.1	446,354	100.0	(avg) 7,426	44.6	+15.3
TOTAL W	49.5	381,578	100.0	(avg) 7,708	38.0	+11.5
GRAND TOTAL	187.9	1,484,382	100.0	(avg) 7,899	148.0	+38.9

* A "+" indicates a greater number of FMD staff years used as it relates to the OPTIMUM staff years standard.

A "-" indicates greater efficiency. Staff years used are less than the OPTIMUM staff years standard.

SOURCE: FINANCIAL MANAGEMENT DIVISION

23-Dec-92

FINANCIAL MANAGEMENT FIELD STAFF EFFICIENCY - 1992

NORTHEAST AREA

STATE	FNM S/Y	FINANCIAL TRANSACTIONS	TRANSACTION PERCENTAGE OF TOTAL	1992 TRANSACTIONS PER STAFF YEAR	OPTIMUM S/Y'S PER 10,000 TRANSACTIONS	TRANSACTION EFFICIENCY*
PA	3.4	31,895	13.9	9,381	3.2	+ 0.2
NY	3.3	28,427	12.4	8,614	2.8	+ 0.5
VA	3.2	27,292	11.9	8,529	2.7	+ 0.5
WV	3.5	24,378	10.6	6,965	2.4	+ 1.1
MD	3.5	16,461	7.2	4,703	1.6	+ 1.9
ME	2.5	15,278	6.6	6,111	1.5	+ 1.0
NJ	2.5	13,582	5.9	5,432	1.4	+ 1.1
CT	1.0	12,576	5.5	12,576	1.3	- 0.3
VT	1.8	11,608	5.1	6,448	1.2	+ 0.6
NNTC	1.5	11,424	5.0	7,616	1.2	+ 0.3
NH	2.0	10,452	4.5	5,226	1.0	+ 1.0
MA	1.1	10,014	4.4	9,103	1.0	+ 0.1
DE	0.6	8,328	3.6	13,880	0.8	- 0.2
RI	0.6	8,067	3.4	13,445	0.8	- 0.2
TOTAL NE	30.5	229,782	100.0	(avg) 7,533	22.9	+ 7.6

* A "+" indicates a greater number of FMD staff years used as it relates to the OPTIMUM staff years standard.

A "-" indicates greater efficiency. Staff years used are less than the OPTIMUM staff years standard.

SOURCE: FINANCIAL MANAGEMENT DIVISION

22-Dec-92

FINANCIAL MANAGEMENT FIELD STAFF EFFICIENCY - 1992

MIDWEST AREA

STATE	FNM S/Y	FINANCIAL TRANSACTIONS	TRANSACTION PERCENTAGE OF TOTAL	1992 TRANSACTIONS PER STAFF YEAR	OPTIMUM S/Y'S PER 10,000 TRANSACTIONS	TRANSACTION EFFICIENCY*
IA	4.3	47,800	11.2	11,116	4.8	- 0.5
KS	4.9	42,484	10.0	8,670	4.2	+ 0.7
NE	3.5	41,141	9.6	11,755	4.1	- 0.6
MO	4.2	37,667	8.8	8,968	3.7	+ 0.5
OH	4.6	34,184	8.0	7,431	3.4	+ 1.2
IL	2.8	33,781	7.9	12,065	3.4	- 0.6
ND	3.3	33,448	7.9	10,136	3.3	EVEN
MN	3.7	31,809	7.5	8,597	3.2	+ 0.5
MNTC	3.2	31,167	7.3	9,739	3.1	+ 0.1
SD	3.2	26,897	6.3	8,405	2.7	+ 0.5
MI	3.6	24,071	5.6	6,686	2.4	+ 1.2
WI	3.4	21,322	5.0	6,271	2.1	+ 0.5
IN	3.1	20,897	4.9	6,741	2.1	+ 1.0
TOTAL MW	47.8	426,668	100.0	(avg) 8,926	42.5	+ 4.5

* A "+" indicates a greater number of FMD staff years used as it relates to the OPTIMUM staff years standard.

A "-" indicates greater efficiency. Staff years used are less than the OPTIMUM staff years standard.

SOURCE: FINANCIAL MANAGEMENT DIVISION

22-Dec-92

FINANCIAL MANAGEMENT FIELD STAFF EFFICIENCY - 1992

SOUTH AREA

STATE	FNM S/Y	FINANCIAL TRANSACTIONS	TRANSACTION PERCENTAGE OF TOTAL	1992 TRANSACTIONS PER STAFF YEAR	OPTIMUM S/Y'S PER 10,000 TRANSACTIONS	TRANSACTION EFFICIENCY*
TX	10.5	73,638	16.5	7,013	7.4	+3.1
MS	6.0	36,906	8.3	6,151	3.7	+2.3
OK	5.4	36,096	8.1	6,684	3.6	+1.8
GA	4.1	34,412	7.7	8,393	3.4	+0.7
TN	3.7	33,924	7.6	9,168	3.4	+0.3
KY	4.0	32,279	7.2	8,069	3.2	+0.8
AR	4.2	31,622	7.1	7,529	3.2	+1.0
NC	3.2	28,199	6.3	8,812	2.8	+0.4
LA	3.9	26,306	5.9	6,745	2.6	+1.3
SNTC	4.5	24,888	5.6	5,531	2.5	+2.0
AL	3.2	24,674	5.5	7,711	2.5	+0.7
FL	3.1	24,066	5.4	7,763	2.4	+0.7
SC	3.2	23,099	5.2	7,218	2.3	+0.9
PR	1.1	16,245	3.6	14,768	1.6	-0.7
TOTAL SO	60.1	446,354	100.0	(avg) 7,426	44.6	+15.3

* A "+" indicates a greater number of FMD staff years used as it relates to the OPTIMUM staff years standard.

A "-" indicates greater efficiency. Staff years used are less than the OPTIMUM staff years standard.

SOURCE: FINANCIAL MANAGEMENT DIVISION

22-Dec-92

FINANCIAL MANAGEMENT FIELD STAFF EFFICIENCY - 1992

STATE	FNM S/Y	FINANCIAL TRANSACTIONS	TRANSACTION PERCENTAGE OF TOTAL	1992 TRANSACTIONS PER STAFF YEAR	OPTIMUM S/Y'S PER 10,000 TRANSACTIONS	TRANSACTION EFFICIENCY*
CO	3.6	47,214	12.4	13,115	4.7	- 1.1
CA	6.3	46,507	12.2	7,382	4.6	+ 1.7
MT	4.9	34,772	9.1	7,096	3.5	+ 1.4
NM	4.2	33,798	8.9	8,047	3.4	+ 0.8
ID	3.5	28,363	7.4	8,103	2.8	+ 0.7
WA	3.5	27,142	7.1	7,755	2.7	+ 0.8
OR	4.1	27,079	7.1	6,604	2.7	+ 1.4
WY	3.0	24,390	6.4	8,130	2.4	+ 0.6
AZ	3.3	22,319	5.8	6,763	2.2	+ 1.1
UT	4.4	22,205	5.8	4,827	2.2	+ 2.2
NV	1.9	17,764	4.7	9,349	1.8	+ 0.1
WNTC	2.4	17,366	4.6	7,235	1.7	+ 0.7
HI	2.5	16,695	4.4	6,678	1.7	+ 0.8
AK	1.9	10,320	2.7	5,431	1.0	+ 0.9
PB	0.0	5,644	1.4	-	0.6	- 0.6
TOTAL W	49.5	381,578	100.0	(avg) 7,708	38.0	+11.5

* A "+" indicates a greater number of FMD staff years used as it relates to the OPTIMUM staff years standard.

A "-" indicates greater efficiency. Staff years used are less than the OPTIMUM staff years standard.

APPLYING PROPER CONTEXT TO 1992 FNM FIELD
STAFF EFFICIENCY MEASURES

The SCS MIDAS financial management system is derived from off-the-shelf software contracted through KPMG-Peat Marwick and is known commercially as the Federal-FAMIS system. MIDAS system efficiency is measured by the number of defined financial transactions processed by each of 57 separate allowance holders. The optimum efficiency for full utilization of the system as designed is 10,000 financial transactions annually for each FNM field staff-year in 1992. The staff year applied in the measure for optimum system utilization is presumed to be well skilled in system applications and well equipped with proper hardware and software together with solid PC/mainframe communications options.

There is a minimum (floor) number of FNM staff years that separate allowance holders need to provide to their operations to ensure that minimum internal controls (segregation of FNM duties) are in place and working as required by GAO and FMFIA. This floor is 1.8 staff years for each allowance holder served by a single FNM staff. For combined SCS staffs (WA./AK., CN./RI., HA./PB. and NE./MNTC the floor does not apply separately to each operation. Additionally, these combined FNM staffs should be measured at an efficiency standard higher than the individual FNM staff by combining the data shown for the combination and using a transaction efficiency standard of approximately 12,000 for 1992.

The MIDAS system software (when completed) is designed to provide each allowance holder the ability to meet their full financial responsibilities to SCS with the minimum FNM staff. Some allowance holders do elect to assign additional activities to FNM staffs and these require more staff years and resources than are actually needed to fully perform as an SCS allowance holder. Because these additional activities and staff years are optional, they go beyond the optimum operations of an allowance holder and appear as excess staff years when transaction efficiency is measured.

Because of the combined variety of skill and equipment levels being applied to the optimum system measures in 1992, judgment should be reserved on a transaction efficiency of +.6 or less. There are opportunities for greater efficiency and reduced costs at +.7 and above. The internal control minimum staff-year floor of 1.8 dictates that transaction efficiency measures not yet be applied until adequate internal controls are in place and operating. Transaction efficiency measurers are estimated to reach 15,000 per staff year by the end of FY 1994.

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